

**EXHIBIT Z**

**TO**

**MASTER SETTLEMENT AGREEMENT**

**ARTICLE I. DEFINITIONS**

**Section 1.01 DEFINITIONS.**

(a) As used in this Exhibit, the following terms have the following meanings:

“Creditor Trust PRA Non-Participating Claims Reserves” means the Reserves consisting of the (i) Creditor Trust PRA Non-Participating Claims Reserves and (ii) Select Private Creditor Trust Non-Participating Claims Reserves, in each case, as set forth in the Plan.

“Escrow Account” means any escrow account, reserve or similar repository of funds contemplated by the following sections of the Agreement: (a) any Grantor Trust Arrangement contemplated by Section 2.01(a)(iii) (an “Opt-Out Escrow Account”); (b) any Appeals Account contemplated by Section 2.04(b)(i) or Section 2.04(c); (c) any Prepayment Escrow Account in connection with a Settlement Prepayment contemplated by Section 2.01(l)(iii) or Section 2.02(c)(ii); (d) any escrow resulting from disputes in the calculation of the amount of any Settlement Payment contemplated by Section 2.07; and (e) any escrow account for the benefit of a non-breaching Payment Group contemplated by Section 9.02(a)(iv) or Section 9.02(a)(v).

“Grantor Trust Account” means any Grantor Trust Escrow Account or Grantor Trust Reserve Account. For the avoidance of doubt, each of the Parties acknowledges and agrees that no Person other than PRA L.P. or a Payment Party shall fund any Grantor Trust Escrow Account or Grantor Trust Reserve Account contemplated herein on behalf of any Shareholder Released Parties.

“Grantor Trust Escrow Account” means any escrow account, reserve or similar repository of funds: (a) contemplated by the following sections of the Agreement: (i) any Opt-Out Escrow Account; (ii) any Appeals Account contemplated by Section 2.04(b)(i) or Section 2.04(c); (iii) any Prepayment Escrow Account in connection with a Settlement Prepayment contemplated by Section 2.01(l)(iii) or Section 2.02(c)(ii); (iv) any escrow resulting from disputes in the calculation of the amount of any Settlement Payment contemplated by Section 2.07; and (v) any escrow account for the benefit of a non-breaching Payment Group contemplated by Section 9.02(a)(iv) or Section 9.02(a)(v); or (b) established for the purpose of holding funds pending determination of the NAS PI Direct Claim Settlement Retained Payment Amount, the Non-NAS PI Direct Claim Settlement Retained Payment Amount or the TPP Direct Claim Settlement Retained Payment Amount, , in each case, as contemplated by the Plan (such escrow, reserve or similar repository, a “Direct Claim Retained Payment Escrow”).

“Grantor Trust Escrow Account Tax Distributions” means cash distributions received by a Tax Distribution Eligible Payment Party in respect of its interest in a Grantor Trust Escrow Account equal to (x) the amount of such Payment Party’s net interest income (as determined for U.S. federal income tax purposes) that is subject to U.S. federal income tax for any taxable period arising from its ownership of such Grantor Trust Escrow Account *multiplied by* (y) the Tax Distribution Eligible Portion and (z) the highest marginal U.S. federal, state, and local income tax rates for such taxable period applicable to a U.S. citizen who is a resident of the State of Connecticut, taking into account (a) the character of the income, (b) the deductibility of non-U.S. Taxes, if any, and state and local Taxes for U.S. federal income tax purposes

and (c) any deductions attributable to payments from the applicable Grantor Trust Escrow Account to the MDT or any Creditor Trust, as contemplated by Section 3.02(b) of this Exhibit.

“Grantor Trust Reserve Account” means any Creditor Trust PRA Non-Participating Claims Reserve, any Released Claims Reserve and the Special Operating Reserve.

“Intended Tax Treatment” means the tax treatment of the Grantor Trust Accounts agreed to by the Parties in Article II of this Exhibit Z.

“Involved Party” means (a) with respect to the Grantor Trust Escrow Accounts other than the Opt-Out Escrow Accounts or a Direct Claim Retained Payment Escrow, the MDT or the applicable Creditor Trust, (b) with respect to the Opt-Out Escrow Accounts, the Payment Party that is a party to the applicable escrow agreement, and (c) with respect to each Direct Claim Retained Payment Escrow, the Payment Party that is a party to the applicable escrow agreement.

“MMCL” means Mundipharma Medical Company Limited, a company incorporated in England and Wales with registered number 09273950.

“Opt-Out Escrow Account” has the meaning given to such term in the definition of “Escrow Account”.

“QSF” means a “qualified settlement fund” within the meaning of Treasury Regulations Section 1.468B-1(a).

“Tax Contest Notice” has the meaning given to such term in Section 3.03(e) of this Exhibit.

“Tax Distribution Eligible Payment Party” means a Payment Party that has provided to the MDT and/or the relevant Creditor Trust, as applicable, a duly completed and executed Form W-9, and such term shall include PRA L.P. but only with respect to its Grantor Trust Escrow Accounts, if any.

“Tax Distribution Eligible Portion” means, with respect to any Tax Distribution Eligible Payment Party, the aggregate percentage of interests of such Tax Distribution Eligible Payment Party that are held by beneficial owners who are U.S. corporations, U.S. non-grantor trusts, U.S. estates, or U.S. citizens.

## **ARTICLE II. ESTABLISHMENT OF OPT-OUT CLASS ACTION SETTLEMENT ESCROW ACCOUNTS AND GRANTOR TRUST ACCOUNTS.**

### **Section 2.01 Opt-Out Escrow Accounts.**

- (a) The terms and conditions related to the calculation of amounts payable, and timing of payments, in connection with each Opt-Out Class Action Settlement are set forth in the applicable Settlement Agreement. Certain tax matters applicable to all of the Class Action Settlement Escrow Accounts are set forth in this Exhibit Z.
- (b) Members of a class in an Opt-Out Class Action Settlement who do not “opt out” of the settlement (i.e., those who are bound by the releases contemplated thereby) will receive the actual interest generated on escrowed funds (net of tax distributions) from the Settlement Effective Date through the payment date, based on the escrow principal that correspond to the amounts finally determined to be payable to them. The Payment Party that is a party to the escrow agreement with respect to an Opt-Out Escrow Account will select the investments made pursuant to such escrow agreement, whose permitted investments shall consist of U.S. Treasuries and money market funds that invest

in U.S. Treasuries. Any interest associated with amounts attributed to members of a class who “opt out” will be retained by the Payment Party that is a party to the escrow agreement with respect to such Opt-Out Escrow Account.

**Section 2.02 Grantor Trust Reserve Accounts.**

(a) Special Operating Reserve.

- (i) Subject to Section 2.02(a)(ii) of this Exhibit, the Parties agree to treat the Special Operating Reserve contemplated by Section 5.02 of the Agreement as a QSF for all applicable U.S. federal, state and local income tax purposes, and no Party shall file any tax returns inconsistent with, or take any position inconsistent with, such treatment (whether in any audit, tax return or otherwise), unless required to do so pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a). For the avoidance of doubt, the preceding sentence shall not prevent PRA L.P. from complying with its obligations under Section 2.02(a)(ii) of this Exhibit by filing an election pursuant to Treasury Regulations Section 1.468B-1(k) with respect to the Special Operating Reserve and reporting for all applicable U.S. federal, state and local income tax purposes in a manner that is consistent with such election, unless PRA L.P. is required to file any tax returns inconsistent with, or take any position inconsistent with, such election (whether in any audit, tax return or otherwise) pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a).
- (ii) The Special Operating Reserve will be funded, in accordance with Section 5.02 of the Agreement, solely by PRA L.P., and no portion of the Settlement Amount paid by MMCL (which shall be separately paid) shall be used to fund the Special Operating Reserve. The Parties agree to treat PRA L.P. as the sole “transferor” (within the meaning of Treasury Regulations Section 1.468B-1(d)(1)) of the Special Operating Reserve, and PRA L.P. shall timely elect, pursuant to Treasury Regulations Section 1.468B-1(k) (and any applicable state and local income tax provisions), to treat the Special Operating Reserve as a “grantor trust,” all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P. MDT shall reasonably cooperate with PRA L.P. as reasonably necessary for the filing of such election. PRA L.P. shall maintain such election and shall not revoke such election without the prior written consent of the MDT.
- (iii) On or before the Plan Effective Date, PRA L.P. shall provide to the MDT, and shall maintain at all times, a duly completed and executed IRS Form W-9. The MDT shall (on behalf of the Special Operating Reserve), and PRA L.P. hereby authorizes the MDT (on behalf of the Special Operating Reserve) to, provide the taxpayer identification number of PRA L.P. to all payors to the Special Operating Reserve, pursuant to Treasury Regulations Section 1.671-4(b)(2)(i)(A), for withholding or information reporting purposes. PRA L.P. shall take into account all items of income, gain, loss, deduction and credit (including capital gains and losses) recognized by or otherwise attributable to the Special Operating Reserve for U.S. federal (and any applicable state or local) income tax purposes on its income tax return. The Parties agree that the MDT (on behalf of the Special Operating Reserve) shall furnish PRA L.P. with the statement described in Treasury Regulations Section 1.671-4(b)(2)(ii)(A) with respect to the Special Operating Reserve by July 31st after the end of each applicable tax year and that neither the MDT nor the Special Operating Reserve shall be required to file any type of return with the Internal Revenue Service pursuant to

Treasury Regulations Sections 1.671-4(b)(2)(i)(A) and 1.671-4(b)(2)(ii)(B) with respect to the Special Operating Reserve.

- (iv) Any payment of Litigation Costs to PRA L.P. from the Special Operating Reserve contemplated by Section 5.02(b) and/or Exhibit N of the Agreement (i.e., SOR Litigation Cost Advances), and any payment to PRA L.P. pursuant to Section 2.04(c) of the Agreement, shall in each case be made to PRA L.P., without any reduction for payment of withholding tax, except to the extent required by a change in law following the date of the Agreement, to the extent of a “determination” as defined in Code Section 1313 that the Special Operating Reserve is not treated as a grantor trust all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P. and/or in accordance with Section 4.06(b) of this Exhibit Z.

(b) Creditor Trust PRA Non-Participating Claims Reserves.

- (i) Subject to Section 2.02(b)(ii) of this Exhibit, the Parties agree to treat each of the Creditor Trust PRA Non-Participating Claims Reserves contemplated by Section 5.01(a) of the Agreement as a QSF for all applicable U.S. federal, state and local income tax purposes, and no Party shall file any tax returns inconsistent with, or take any position inconsistent with, such treatment (whether in any audit, tax return or otherwise), unless required to do so pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a). For the avoidance of doubt, the preceding sentence shall not prevent PRA L.P. from complying with its obligations under Section 2.02(b)(ii) of this Exhibit by filing an election pursuant to Treasury Regulations Section 1.468B-1(k) with respect to the Creditor Trust PRA Non-Participating Claims Reserves and reporting for all applicable U.S. federal, state and local income tax purposes in a manner that is consistent with such election, unless PRA L.P. is required to file any tax returns inconsistent with, or take any position inconsistent with, such election (whether in any audit, tax return or otherwise) pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a).
- (ii) The Creditor Trust PRA Non-Participating Claims Reserves will be funded, in accordance with Section 5.01(a) of the Agreement, solely by Estate Payments made on the Plan Effective Date and payments from the Debtors pursuant to the Plan. The Parties agree to treat such Estate Payments, for U.S. federal income tax purposes, as being paid by PRA L.P., and agree to treat PRA L.P. as the sole “transferor” (within the meaning of Treasury Regulations Section 1.468B-1(d)(1)) of each of the Creditor Trust PRA Non-Participating Claims Reserves. PRA L.P. shall timely elect, pursuant to Treasury Regulations Section 1.468B-1(k) (and any applicable state and local income tax provisions), to treat each of the Creditor Trust PRA Non-Participating Claims Reserves as a “grantor trust,” all of which are owned, for federal and applicable state and local income tax purposes only, by PRA L.P. The applicable Creditor Trusts shall reasonably cooperate with PRA L.P. as reasonably necessary for PRA L.P. filing of such elections. PRA L.P. shall maintain such elections and shall not revoke any of such elections without the prior written consent of the MDT and the applicable Creditor Trust(s).
- (iii) On or before the Plan Effective Date, PRA L.P. shall provide to the applicable Creditor Trust, and shall maintain at all times, a duly completed and executed IRS Form W-9. The applicable Creditor Trust shall (on behalf of the applicable Creditor Trust PRA Non-Participating Claims Reserve), and PRA L.P. hereby authorizes each Creditor Trust (on behalf of the applicable Creditor Trust PRA Non-Participating Claims Reserve) to, provide the taxpayer identification number of PRA L.P. to all payors to the applicable Creditor Trust PRA Non-Participating Claims Reserve, pursuant to Treasury Regulations Section 1.671-4(b)(2)(i)(A), for withholding or information reporting purposes. PRA L.P. shall take into account all items of income, gain, loss,

deduction and credit (including capital gains and losses) recognized by or otherwise attributable to each of the Creditor Trust PRA Non-Participating Claims Reserves for U.S. federal (and any applicable state or local) income tax purposes on its income tax return. The Parties agree that the applicable Creditor Trust (on behalf of the applicable Creditor Trust PRA Non-Participating Reserve) shall furnish PRA L.P. with the statement described in Treasury Regulations Section 1.671-4(b)(2)(ii)(A) with respect to the applicable Creditor Trust by July 31st after the end of each applicable tax year (provided that PRA L.P. shall provide, and the applicable Creditor Trust shall be permitted to use, a template of such statement which PRA L.P. shall be permitted to produce using the applicable bank statements that the applicable Creditor Trust has forwarded), and that none of the Creditor Trusts or the Creditor Trust PRA Non-Participating Claims Reserves shall be required to file Form 1041 or any other type of return with the Internal Revenue Service with respect to such Creditor Trust PRA Non-Participating Claims Reserve.

- (iv) Any transfer to an applicable Released Claims Reserve from a Creditor Trust PRA Non-Participating Claims Reserve, pursuant to Section 5.01(b) and/or Exhibit N of the Agreement shall be made without any reduction for payment of withholding tax, except to the extent required by a change in law following the date of the Agreement, to the extent of a “determination” as defined in Code Section 1313 that such Released Claims Reserve is not treated as a grantor trust all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P. and/or in accordance with Section 4.06(b) of this Exhibit Z.

(c) Released Claims Reserves.

- (i) Subject to Section 2.02(c)(ii) of this Exhibit, the Parties agree to treat each of the Released Claims Reserves contemplated by Section 5.01(b) of the Agreement as a QSF for all applicable U.S. federal, state and local income tax purposes, and no Party shall file any tax returns inconsistent with, or take any position inconsistent with, such treatment (whether in any audit, tax return or otherwise), unless required to do so pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a). For the avoidance of doubt, the preceding sentence shall not prevent PRA L.P. from complying with its obligations under Section 2.02(c)(ii) of this Exhibit by filing an election pursuant to Treasury Regulations Section 1.468B-1(k) with respect to the Released Claims Reserves and reporting for all applicable U.S. federal, state and local income tax purposes in a manner that is consistent with such election, unless PRA L.P. is required to file any tax returns inconsistent with, or take any position inconsistent with, such election (whether in any audit, tax return or otherwise) pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a).
- (ii) The Released Claims Reserves will be funded, in accordance with Section 5.01(b) of the Agreement (including Payment Group RCR Top-Off Payments and Recovered RCR Bond Advances), solely by the applicable Creditor Trust PRA Non-Participating Claims Reserves or PRA L.P., and no portion of the Settlement Amount paid by MMCL shall be used to fund the Released Claims Reserves. The Parties agree to treat all such payments for U.S. federal income tax purposes as being paid by PRA L.P., and agree to treat PRA L.P. as the sole “transferor” (within the meaning of Treasury Regulations Section 1.468B-1(d)(1)) of each of the Released Claims Reserves. PRA L.P. shall timely elect, pursuant to Treasury Regulations Section 1.468B-1(k) (and any applicable state and local income tax provisions), to treat each of the Released Claims Reserves as a “grantor trust,” all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P. The MDT and the applicable Creditor Trusts shall reasonably cooperate with PRA L.P. as reasonably necessary for PRA L.P. filing of such

elections. PRA L.P. shall maintain such elections and shall not revoke any of such elections without the prior written consent of the MDT and the applicable Creditor Trust (s).

- (iii) On or before the Plan Effective Date, PRA L.P. shall provide to the applicable Creditor Trust, and shall maintain at all times, a duly completed and executed IRS Form W-9. The applicable Creditor Trust shall (on behalf of the applicable Released Claims Reserve), and PRA L.P. hereby authorizes the applicable Creditor Trust (on behalf of the applicable Released Claims Reserve) to, provide the taxpayer identification number of PRA L.P. to all payors to the applicable Released Claims Reserve, pursuant to Treasury Regulations Section 1.671-4(b)(2)(i)(A), for withholding or information reporting purposes. PRA L.P. shall take into account all items of income, gain, loss, deduction and credit (including capital gains and losses) recognized by or otherwise attributable to each of the Released Claims Reserves for U.S. federal (and any applicable state or local) income tax purposes on its income tax return. The Parties agree that the applicable Creditor Trust (on behalf of the applicable Released Claims Reserve) shall furnish PRA L.P. with the statement described in Treasury Regulations Section 1.671-4(b)(2)(ii)(A) with respect to such Released Claims Reserve by July 31st after the end of each applicable tax year (provided that PRA L.P. shall provide, and the Trust shall be permitted to use, a template of such statement which PRA L.P. shall be permitted to produce using the applicable bank statements that the applicable Creditor Trust has forwarded) and that none of the Creditor Trusts or the Released Claims Reserves shall be required to file Form 1041 or any other type of return with the Internal Revenue Service with respect to such Released Claims Reserve.
- (iv) Any payment of Litigation Costs to PRA L.P. from a Released Claims Reserve, pursuant to Section 5.01(c) and/or Exhibit N of the Agreement shall be made without any reduction for payment of withholding tax, except to the extent required by a change in law following the date of the Agreement or to the extent of a “determination” as defined in Code Section 1313 that such Released Claims Reserve is not treated as a grantor trust all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P.

(d) Payment of Taxes

- (i) The Payment Parties shall pay any applicable U.S. federal, state or local income tax or similar tax (including, for the avoidance of doubt, any withholding taxes and amounts subject to tax in lieu of income taxes) on such amounts allocated to them for U.S. federal income tax purposes that are attributable to any Grantor Trust Reserve Account or interest earned thereon.

**Section 2.03 Grantor Trust Escrow Accounts.** With respect to any Grantor Trust Escrow Account:

- (a) A separate Grantor Trust Escrow Account shall be established for payments from each Payment Party or PRA L.P., in accordance with the Agreement, or, if applicable, Section 2.01 of this Exhibit, to resolve or satisfy claims described in Treasury Regulations Section 1.468B-1(c)(2) against such Payment Party or PRA L.P., as applicable. Subject to Section 2.03(b) of this Exhibit, the Parties agree to treat each of the Grantor Trust Escrow Accounts as a QSF for all applicable U.S. federal, state and local income tax purposes, and no Party shall file any tax returns inconsistent with, or take any position inconsistent with, such treatment (whether in any audit, tax return or otherwise), unless required to do so pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a). For the avoidance of doubt, the preceding sentence shall not prevent PRA L.P. or the applicable Payment Party from complying with its obligations under Section 2.03(b) of this Exhibit by filing an election pursuant to Treasury Regulations Section 1.468B-1(k) with respect to the Grantor Trust Escrow Accounts and reporting

for all applicable U.S. federal, state and local income tax purposes in a manner that is consistent with such election, unless PRA L.P. or such Payment Party is required to file any tax returns inconsistent with, or take any position inconsistent with, such election (whether in any audit, tax return or otherwise) pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a).

- (b) The applicable Parties agree to treat PRA L.P. or the applicable Payment Party, as applicable, as the sole “transferor” (within the meaning of Treasury Regulations Section 1.468B-1(d)(1)) of each of the Grantor Trust Escrow Accounts. PRA L.P. or the applicable Payment Party shall timely elect, pursuant to Treasury Regulations Section 1.468B-1(k) (and any applicable state and local income tax provisions), to treat each of the Grantor Trust Escrow Accounts as a “grantor trust,” all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P. or the applicable Payment Party, as applicable. The Involved Party shall reasonably cooperate with PRA L.P. or the applicable Payment Party, as reasonably necessary for PRA L.P. or the applicable Payment Party filing of such elections. PRA L.P. or the applicable Payment Party, as applicable, shall maintain such elections and shall not revoke any of such elections without the prior written consent of the Involved Party, MDT and the applicable Creditor Trust(s). PRA L.P. or the applicable Payment Party, as applicable, shall provide MDT and/or the applicable Creditor Trust with written notice of its intent to close the respective Grantor Trust Escrow Account if (i) there are no remaining funds in such account, and (ii) (x) no additional funds are required to be contributed to such account under the terms of the applicable Settlement Agreement or the Plan and PRA L.P. or (y) the applicable Payment Party determines in good faith that no additional funds are otherwise reasonably expected to be received in or revert to such account. MDT and/or the applicable Creditor Trust will have the right to raise reasonable objections to the closure of the Grantor Trust Escrow Account within thirty (30) days after receipt of such notice, in which event the Parties will negotiate in good faith to resolve such objections; provided that if no such objection is raised, and the applicable Creditor Trust does not otherwise confirm receipt of such written notice, within ten (10) days of the delivery of such notice, PRA L.P. or the applicable Payment Party shall resend such notice to the applicable Creditor Trust. PRA L.P. or the applicable Payment Party may cause the closure of the Grantor Trust Escrow Account if the MDT and/or the applicable Creditor Trust do not raise any reasonable objection within such thirty (30) day period. The terms of each Grantor Trust Escrow Account shall provide that the Class Representatives, the MDT, and/or the applicable Creditor Trusts will cooperate in good faith with PRA L.P. or the applicable Payment Party regarding any reasonable request to execute any notice required to be delivered to the escrow agent to effectuate the closure of the Grantor Trust Escrow Account.
- (c) The Sackler Parties’ Representative shall provide a written notice to MDT and/or the applicable Creditor Trust as soon as reasonably practicable prior to making any payment to any new Grantor Trust Escrow Account (and shall use commercially reasonable efforts to deliver such written notice at least thirty (30) days prior to making such payment) (i) identifying any Payment Party other than PRA L.P. that will be making the initial payment into such new account (the “Initial Payment”), (ii) stating the amount of the Initial Payment, and (iii) certifying on behalf of the applicable payor that (x) such payor shall be the sole “transferor” of the Initial Payment and any subsequent payment into such account (within the meaning of Treasury Regulations Section 1.468B-1(d)(1)) and (y) such payor (A) intends to elect, and shall elect, pursuant to Treasury Regulations Section 1.468B-1(k), to treat such Grantor Trust Escrow Account as a “grantor trust” of which such payor is the sole grantor and (B) shall comply with this Agreement and this Exhibit. The Sackler Parties, PRA L.P. and the Sackler Parties’ Representative shall use commercially reasonable efforts to structure the arrangements with respect to each new Grantor Trust Escrow Account in a manner that would minimize the number of Payment Parties other than PRA L.P. and the amounts paid by Payment Parties other than PRA L.P. with respect to the Grantor Trust Accounts.

- (d) With respect to each of the Grantor Trust Escrow Accounts for which PRA L.P. is treated as the grantor, on or before the Plan Effective Date, PRA L.P. shall provide to the MDT and/or the applicable Creditor Trusts, and shall maintain at all times, a duly completed and executed IRS Form W-9. The Involved Party shall, and PRA L.P. hereby authorizes the Involved Party to, provide the taxpayer identification number of PRA L.P. to all payors to such Grantor Trust Escrow Account, pursuant to Treasury Regulations Section 1.671-4(b)(2)(i)(A), for withholding or information reporting purposes. PRA L.P. shall take into account all items of income, gain, loss, deduction and credit (including capital gains and losses) recognized by or otherwise attributable to such Grantor Trust Escrow Accounts for U.S. federal (and any applicable state or local) income tax purposes on its income tax return. The Parties agree that the Involved Party shall furnish PRA L.P. with the statement described in Treasury Regulations Section 1.671-4(b)(2)(ii)(A) with respect to such Grantor Trust Escrow Account by July 31st after the end of each applicable tax year and that the Involved Party shall not be required to file any type of return with the Internal Revenue Service pursuant to Treasury Regulations Sections 1.671-4(b)(2)(i)(A) and 1.671-4(b)(2)(ii)(B) with respect to such Grantor Trust Escrow Account. Any payment from such Grantor Trust Escrow Accounts to PRA L.P. pursuant to the Agreement shall be made without any reduction for payment of withholding tax, except to the extent required by a change in law following the date of the Agreement, to the extent of a “determination” as defined in Code Section 1313 that such Grantor Trust Escrow Account is not treated as a grantor trust all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P. and/or in accordance with the provisions of Section 4.06(b) in this Exhibit Z.
- (e) With respect to each of the Grantor Trust Escrow Accounts for which a Payment Party that is a United States person (as defined in Code Section 7701(a)(30)) is treated as the grantor, on or before the Plan Effective Date the applicable Payment Party shall provide to the Involved Party, MDT and the relevant Creditor Trust(s) and shall maintain at all times, a duly completed and executed IRS Form W-9. The Involved Party shall, and the applicable Payment Party hereby authorizes the Involved Party to, provide the taxpayer identification number of the applicable Payment Party to all payors to such Grantor Trust Escrow Account, pursuant to Treasury Regulations Section 1.671-4(b)(2)(i)(A), for withholding or information reporting purposes. The applicable Payment Party shall take into account all items of income, gain, loss, deduction and credit (including capital gains and losses) recognized by or otherwise attributable to such Grantor Trust Escrow Accounts for U.S. federal (and any applicable state or local) income tax purposes on its income tax return. The Parties agree that the Involved Party shall furnish the applicable Payment Party with the statement described in Treasury Regulations Section 1.671-4(b)(2)(ii)(A) with respect to any Grantor Trust Escrow Account by July 31st after the end of each applicable tax year and that the Involved Party shall not be required to file any type of return with the Internal Revenue Service pursuant to Treasury Regulations Sections 1.671-4(b)(2)(i)(A) and 1.671-4(b)(2)(ii)(B) with respect to any Grantor Trust Escrow Account. Any payment from such Grantor Trust Escrow Accounts to the applicable Payment Party pursuant to the Agreement shall be made without any reduction for payment of withholding tax, except to the extent required by a change in law following the date of the Agreement, to the extent of a “determination” as defined in Code Section 1313 that such Grantor Trust Escrow Account is not treated as a grantor trust all of which is owned, for federal and applicable state and local income tax purposes only, by the applicable Payment Party and/or in accordance with the provisions of Section 4.06(b) in this Exhibit Z.
- (f) With respect to each of the Grantor Trust Escrow Accounts for which a Payment Party that is not a United States person (as defined in Code Section 7701(a)(30)) is treated as the grantor, the applicable Payment Party shall provide to the Involved Party prior to the formation of such Grantor Trust Escrow Account and from time to time as required under applicable law (including due to the

lapse of time or change in circumstances) or as otherwise reasonably requested by the Involved Party, MDT or the relevant Creditor Trust(s) and shall maintain at all times, a duly completed and executed IRS Form W-8. Each of such Grantor Trust Escrow Accounts shall comply with its applicable tax reporting and withholding obligations pursuant to the Code and Treasury Regulations, including the requirement under Treasury Regulations Section 1.671-4(a) to file a separate statement attached to IRS Form 1041 that reports all items of income, deduction, and credit treated as owned by the grantor (the "Grantor Statement"). The applicable Payment Party shall prepare (or cause to be prepared) the Grantor Statement, and shall deliver a draft of such statement to the Involved Party for its review by July 31st after the end of each applicable tax year. The Parties shall cooperate and consult with each other to finalize such statement, and thereafter the Involved Party shall cause such statement to be duly and timely filed with the IRS.

- (g) PRA L.P. or the applicable Payment Parties shall pay any applicable U.S. federal, state or local income tax or similar tax (including, for the avoidance of doubt, any withholding taxes and amounts subject to tax in lieu of income taxes) on such amounts allocated to them for U.S. federal income tax purposes that are attributable to any Grantor Trust Escrow Account.
- (h) Subject to PRA L.P. and the relevant Payment Party providing and keeping up to date a duly completed and executed IRS Form W-9 or W-8 (with respect to a Grantor Trust Escrow Accounts that is a grantor trust for tax purposes for which a Payment Party that is not a United States person (as defined in Code Section 7701(a)(30)) is treated as the grantor) at all times and in each case in compliance with the provisions of this Exhibit addressing the delivery of such forms, each escrow agreement with respect to a Grantor Trust Escrow Account shall provide that the trustee shall pay to or at the direction of PRA L.P. or the applicable Payment Party any amounts determined pursuant to this Exhibit or any Settlement Agreement to be payable to or at their direction, in each case, as set forth in the written instruction of PRA L.P. or the applicable Payment Party; provided that if any such escrow agreement (or any escrow agent) with respect to any Grantor Trust Escrow Account requires a joint instruction, then the applicable counterparty (the MDT and/or the relevant Creditor Trust) shall cooperate in good faith with PRA L.P. or the applicable Payment Party regarding any reasonable request to execute written instruction to effect the foregoing at the written request of PRA L.P. or the Sackler Parties' Representative.

#### **Section 2.04 Escrow Accounts Generally.**

- (a) Notwithstanding anything in this Agreement or Exhibit to the contrary, for the avoidance of doubt, the arrangements referred to in Section 2.01 of this Exhibit with respect to Opt-Out Escrow Accounts and the arrangements with respect to the Direct Claim Retained Payment Escrow are between the applicable Creditor Trusts, the Payment Parties and the Sackler Parties' Representative and, notwithstanding the inclusion in this Exhibit, the MDT shall have no involvement or obligations with respect to such arrangements, the Opt-Out Escrow Accounts or the Direct Claim Retained Payment Escrow.
- (b) If at any time under the terms of any Escrow Account, amounts are required to be paid to any Payment Party, such Payment Party may direct such payment to instead be paid to the MDT as a

prepayment of Settlement Payment Obligations of such Payment Party's Payment Group. Any such prepayment shall be applied consistent with the Agreement.

### **ARTICLE III. TAX MATTERS**

#### **Section 3.01 Tax Cooperation.**

- (a) PRA L.P. and each applicable Payment Party shall timely provide to the MDT, the Grantor Trust Accounts, and/or the Creditor Trusts, as applicable any statements required pursuant to Treasury Regulations Section 1.468B-3(e) in respect of any transfer from the Grantor Trust Accounts to the MDT and/or the Creditor Trusts, as applicable, and attach a copy of such statements to its timely filed (taking into account any applicable extensions) income tax return for the taxable year in which any transfer is made from the Grantor Trust Accounts to the MDT and the Creditor Trusts, as applicable.
- (b) Subject to the provisions of this Exhibit Z, the Involved Party (other than, in each case, any Creditor Trust, any Opt-Out Escrow Account or any Direct Claim Retained Payment Escrow) shall (and/or, as necessary, the Involved Party shall cause the terms of each Grantor Trust Escrow Account to require the applicable escrow agent to) provide PRA L.P. or the applicable Payment Party information available to the Involved Party that is reasonably requested in writing by PRA L.P. or the applicable Payment Party and that is reasonably needed by such Person with respect to tax reporting regarding the Grantor Trust Accounts. Such reasonable requested information shall be provided at least on a semi-annual basis, and may include, to the extent available to such Involved Party, the provision of a cash ledger, bank statements, and other reasonably requested documentation/information containing the following (as applicable):
  - (i) the amount of any claims paid out of the Creditor Trust PRA Non-Participating Claims Reserves;
  - (ii) the amount of any funds moved from the Creditor Trust PRA Non-Participating Claims Reserves to the Released Claims Reserves;
  - (iii) the amount of earnings generated in the Grantor Trust Accounts;
  - (iv) the amount of earnings released from the Grantor Trust Accounts;
  - (v) the amount of any funds released from the Grantor Trust Accounts other than to PRA L.P., along with the recipient(s) (including amounts to cover expenses); and
  - (vi) the amount of any funds released from the Special Operating Reserve or Released Claims Reserves to PRA L.P. to pay Litigation Costs (e.g., RCR Litigation Cost Advances and SOR Litigation Cost Advances).

For the avoidance of doubt and notwithstanding anything to the contrary in this Exhibit Z, MDT shall have no obligations hereunder with respect to tax information and cooperation requirements regarding any Creditor Trust PRA Non-Participating Claims Reserves, any Released Claims Reserves, the Opt-Out Escrow Accounts and/or any Direct Claim Retained Payment Escrow and such obligations shall be satisfied by Creditor Trusts and/or Opt-Out Escrow Accounts (and their respective Involved Parties), as applicable, solely to the extent provided in Section 4.09 of the Agreement and Section 3.01(d) of this Exhibit Z.

- (c) Notwithstanding anything to the contrary herein, in the Agreement, or in any Exhibit thereto, except for and subject to Section 3.01(d), Section 3.03(f) and Section 4.09 of this Exhibit, the aggregate annual out-of-pocket expenses incurred collectively by the MDT (by itself or by or on behalf of), the Special Operating Reserve, and any applicable Grantor Trust Escrow Account in connection with providing cooperation pursuant to Section 3.01(b) or otherwise on tax matters of the

Shareholder Released Parties under the Agreement (including all Exhibits thereto, but excluding the expressly agreed requirements set forth in Section 4.08 of the Agreement) shall not exceed \$15,000 in total (combined). The applicable Party shall use commercially reasonable efforts to timely notify the Sackler Parties' Representative in writing before the MDT (by itself or by or on behalf of), the Special Operating Reserve and/or any applicable Grantor Trust Escrow Account incur such annual out-of-pocket expenses that are reasonably expected to exceed \$15,000 in the aggregate. PRA L.P. and the applicable Payment Parties shall be responsible for, and shall reimburse the MDT, the Special Operating Reserve and the applicable Grantor Trust Escrow Account and hold them harmless for (or, at the election of MDT, the Special Operating Reserve and/or the applicable Grantor Trust Escrow Account, shall advance to such party) amounts of such reasonable out-of-pocket expenses, if any, in excess of such \$15,000 aggregate limitation. Certain additional terms and conditions related to the payment of such excess out of pocket expenses are set forth in Article IV of this Exhibit Z.

- (d) Notwithstanding anything else to the contrary herein, the Agreement or any Exhibit thereof, (including Section 3.01(c) of this Exhibit), but without limiting any obligation expressly set forth in Sections 2.02(b)(iii) or 2.02(c)(iii) of this Exhibit, the Parties agree that the Creditor Trusts, Opt-Out Escrow Accounts and Direct Claim Retained Payment Escrow (and their respective Involved Parties) shall have no obligations hereunder with respect to tax information and cooperation requirements regarding the Grantor Trust Accounts except to the extent provided in Section 4.09 of the Agreement for (a) periodic forwarding, not more frequently than every three months, of applicable bank statements, or (b) solely at the applicable trustee's election, such other reporting as provides the Sackler Parties' Representative with substantially similar relevant information as appears in such bank statements, in each case, which the applicable trustee may redact (or cause to be redacted) to exclude information that it considers not reasonably necessary for the Shareholder Released Parties' Tax reporting. PRA L.P. and the applicable Payment Parties shall be responsible for, and shall reimburse the Creditor Trusts, Opt-Out Escrow Accounts and Direct Claim Retained Payment Escrow and hold them harmless for (or, at the election of the Creditor Trust, Opt-Out Escrow Accounts or Direct Claim Retained Payment Escrow, shall advance to such Creditor Trust, Opt-Out Escrow Accounts, or Direct Claim Retained Payment Escrow), any amounts of out-of-pocket expenses relating to the delivery of any such information or cooperation. For the avoidance of doubt and notwithstanding anything to the contrary in this Exhibit, the Creditor Trusts, the Opt-Out Escrow Accounts and Direct Claim Retained Payment Escrow shall not be treated as an Involved Party under this Exhibit with respect to any tax information and cooperation requirements except as stated above in this Section 3.01(d)). Nothing in this Section 3.01(d) shall limit or modify the obligations of the Creditor Trusts, Opt-Out Escrow Accounts, Direct Claim Retained Payment Escrow or their respective Involved Parties under the Code, Treasury Regulations or other applicable law.

In addition, for purposes of this Section 3.01, out-of-pocket expenses shall not include ordinary overhead and internal administrative expenses (whether incurred directly or through agents) that would have been incurred whether or not cooperation pursuant to Section 3.01 occurred.

**Section 3.02 Distributions of Income; Tax Distributions.** Subject to the terms of the Definitive Documents:

- (a) Each of the Grantor Trust Reserve Accounts shall pay to MDT or the relevant Creditor Trust, as applicable, an amount equal to all income earned by such Grantor Trust Reserve Account since the later of (i) the date such Grantor Trust Reserve Account was formed and (ii) the last date on which such Grantor Trust Reserve Account made a payment pursuant to this paragraph, on an agreed upon

date, no less frequently than quarterly, without any deduction, set-off or withholding. Such payments to the Creditor Trusts shall be additional funding to such trusts.

- (b) The relevant Creditor Trust(s) and the Involved Party will cause the terms of each Grantor Trust Escrow Account to provide for the payment of Grantor Trust Escrow Account Tax Distributions to each Tax Distribution Eligible Payment Party. Grantor Trust Escrow Account Tax Distributions shall be paid to each Tax Distribution Eligible Payment Party on a quarterly basis at least five (5) Business Days before each date prescribed by the Code for an individual to pay quarterly installments of estimated income tax; provided, however, that no later than fifteen (15) Business Days prior to any such due date, PRA L.P. or the Sackler Parties' Representative shall furnish to the Involved Party, MDT and the relevant Creditor Trust(s) a certificate (substantially in the form attached hereto as Exhibit Z-1), prepared by a third party tax advisor such as North Bay Associates, TXP Services, Inc. or Revinova in good faith and consistent with prior practices, setting forth an estimated amount and calculation in reasonable detail of Grantor Trust Escrow Account Tax Distributions to be paid for such quarter, which calculation shall, (i) for the avoidance of doubt, take into account any deductions that are available to such Tax Distribution Eligible Payment Party with respect to any payments made pursuant to this Exhibit Z by such Tax Distribution Eligible Payment Party (or by any of its disregarded entities) and any Grantor Trust Escrow Account Tax Distributions on a cumulative basis and (ii) be reduced by any prior deductions that were available to such Tax Distribution Eligible Payment Party that were not previously taken into account pursuant to clause (i) of this Section 3.02(b).

### **Section 3.03 Other Tax Considerations.**

- (a) Investments in any Grantor Trust Account shall be limited to debt obligations that are expected to qualify for the portfolio interest exemption (determined without regard to any condition for such exemption that depends on the tax characteristics of the recipient, a recipient's residency for tax purposes or its relationship to the payor) under the Code and Treasury Regulations or, in the discretion of the MDT and/or the Creditor Trust that is the potential recipient of funds that ultimately are not paid to the applicable Payment Party or PRA L.P., short-term interest, bank deposit interest, open-ended money-market or treasury funds consistent with Debtors' historical cash management practices (as described more fully in Dkt No. 480), or other obligations qualifying for another exemption from US federal withholding tax.
- (b) PRA L.P. and each Payment Party shall not claim any deduction pursuant to Code Section 162 with respect to any amount paid to a Grantor Trust Account unless and until such Grantor Trust Account makes a payment to the MDT or a Creditor Trust, as applicable, or to the extent of a "determination" as defined in Code Section 1313 that such Grantor Trust Account is not treated as a grantor trust all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P. or the applicable Payment Party, as applicable.
- (c) Notwithstanding anything to the contrary herein, in the Agreement or any Exhibit thereof, or any Plan Document, but subject to Section 3.03(f) and Article IV of this Exhibit, PRA L.P. (in the context of this Section 3.03(c), the "Indemnifying Party") shall be liable for and shall indemnify and hold the MDT, each Creditor Trust and each Grantor Trust Reserve Account and each of their respective trustees, directors, members, shareholders, partners, officers, agents, representatives, professionals, and employees (together, the "Trust Indemnified Parties" and each a "Trust Indemnified Party") harmless to the fullest extent permitted by law from and against its own share of any liability, claim, reasonable cost or expense (including but not limited to professional fees and expenses incurred), Taxes or other loss (each, a "Loss") resulting from or otherwise relating to (including, for the avoidance of doubt, as a result of any payment hereunder), without duplication,

the following claims; provided, however, that no indemnification shall apply to a Trust Indemnified Party to the extent that the Trust Indemnified Party was grossly negligent in its material failure to comply with its obligations under this Exhibit and such material failure is the proximate cause of the Loss: (i) any claim by a Governmental Authority that the MDT, any Grantor Trust Reserve Account or a Creditor Trust, or its Trustee as applicable, owes any Taxes in respect of the income earned by any Grantor Trust Reserve Account of PRA L.P., provided that MDT (and no other Creditor Trust) shall be liable in such case for income Taxes (but excluding, for the avoidance of doubt, any interest, penalties, addition to tax or any withholding tax) in respect to income earned by the Special Operating Reserve but only to the extent of cash readily available in the MDT to pay such income Taxes; provided, that to the extent such readily available cash is insufficient to pay for such income Taxes (the “MDT Shortfall”) and PRA L.P. instead pays the MDT Shortfall or otherwise advances amounts to MDT for payment of the MDT Shortfall, PRA L.P. shall have the right to reduce future Estate Payments required to be made by PRA L.P. to the MDT pursuant to the Settlement Agreements by an aggregate amount equal to the portion of such MDT Shortfall actually funded or advanced to MDT by PRA L.P. in respect thereof, (ii) any claim by a Governmental Authority that the MDT, any Grantor Trust Reserve Account of PRA L.P., a Creditor Trust or its Trustee failed to withhold or pay any Taxes in connection with any payment (including deemed payment) to PRA L.P. from or with respect to amounts in any Grantor Trust Reserve Account of PRA L.P., and (iii) any other claim by a Governmental Authority arising out of or related to, in whole or in part, any Grantor Trust Reserve Account of PRA L.P. or the creation of such account, including but not limited to a Tax Contest or Tax Litigation, both as defined below, ((i), (ii) and (iii) collectively, “Governmental Authority Reserve Claims”). PRA L.P. as the Indemnifying Party shall promptly pay or, if the MDT, each Creditor Trust and/or each Grantor Trust Reserve Account of PRA L.P. elects in its sole discretion to pay any Losses resulting from or otherwise relating to any Governmental Authority Reserve Claims, PRA L.P. shall reimburse such Person for Losses attributable to such PRA L.P., and shall, in each case, indemnify and hold each of the Trust Indemnified Parties harmless from and against any such Losses. Subject to Section 3.03(f) and Article IV of this Exhibit, PRA L.P. shall pay to MDT, the applicable Grantor Trust Reserve Account and/or the applicable Creditor Trust any amounts attributable to PRA L.P. within seven (7) Business Days following the delivery of a written notice to the Sackler Parties’ Representative setting forth in reasonable detail the applicable amounts; provided, however, that no Taxes shall be payable by PRA L.P. until the date that is ten (10) calendar days prior to the date payment thereof is required by applicable law in order to avoid interest and penalties (and any portion of any subsequent refund received by the applicable Creditor Trust and each Grantor Trust Reserve Account (together with any interest and other additional amounts included in the refund) shall be returned to PRA L.P. based on the amount it paid, net of any expenses incurred to secure such refund).

- (d) Notwithstanding anything to the contrary herein, in the Agreement or any Exhibit thereof or any Plan Document, but subject to Section 3.03(f) and Article IV of this Exhibit, PRA L.P. or a given Payment Party (in the context of this Section 3.03(d), an “Indemnifying Party”) shall be liable for and shall indemnify and hold the Trust Indemnified Parties harmless from and against its own share of Losses resulting from or otherwise relating to (including for the avoidance of doubt, as a result of any payment hereunder), without duplication, the following claims of each Grantor Trust Escrow Account for which such Payment Party is the sole “transferor” (within the meaning of Treasury Regulations Section 1.468B-1(d)(1)); provided, however, that no indemnification shall apply to a Trust Indemnified Party to the extent that the Trust Indemnified Party was grossly negligent in its material failure to comply with its obligations under this Exhibit and such material failure is the proximate cause of the Loss: (i) any claim by a Governmental Authority that the MDT, a Grantor Trust Escrow Account of such Indemnifying Party, or a Creditor Trust or Trustee, as applicable, owes any Taxes in respect of the income earned by any Grantor Trust Escrow Account of such

Indemnifying Party, (ii) any claim by a Governmental Authority that the MDT, any Grantor Trust Escrow Account of such Indemnifying Party or a Creditor Trust or Trustee failed to withhold or pay any Taxes in connection with any payment (including deemed payment) to such Indemnifying Party from or with respect to amounts in any Grantor Trust Escrow Account of such Indemnifying Party, and (iii) any other claim by a Governmental Authority arising out of or related to a Grantor Trust Escrow Account of such Indemnifying Party, including but not limited to a Tax Contest or Tax Litigation ((i), (ii) and (iii) collectively, "Governmental Authority Escrow Claims"). Each Indemnifying Party shall promptly pay or, if the MDT, each Creditor Trust and/or each Grantor Trust Escrow Account of such Indemnifying Party elects in its sole discretion to pay any Losses resulting from or otherwise relating to any Governmental Authority Escrow Claims, and each Indemnifying Party shall reimburse such Person for Losses attributable to such Indemnifying Party, and shall, in each case, indemnify and hold each of the Trust Indemnified Parties harmless from and against any such Losses. Subject to Section 3.03(f) and Article IV of this Exhibit, each Indemnifying Party shall pay to MDT, the applicable Grantor Trust Escrow Account or the applicable Creditor Trust any amounts attributable to such Indemnifying Party within seven (7) Business Days following the delivery of a written notice to the Sackler Parties' Representative setting forth in reasonable detail the applicable amounts; provided, however, that no Taxes shall be payable by any Indemnifying Party until the date that is ten (10) calendar days prior to the date payment thereof is required by applicable law in order to avoid interest and penalties (and a portion of any subsequent refund received by the applicable Creditor Trust and each Grantor Trust Escrow Account (together with any interest and other additional amounts included in the refund) shall be returned to the applicable Indemnifying Party based on the amount they paid), net of any expenses incurred to secure such refund). For the avoidance of doubt, the Parties acknowledge and agree that the intent of this Section 3.03(d) and the immediately preceding Section 3.03(c) is that the "transferor" (within the meaning of Treasury Regulations Section 1.468B-1(d)(1)) (i.e., PRA, L.P. or any Payment Party, as applicable) that funded the applicable Grantor Trust Escrow Account or Grantor Trust Reserve Account with respect to the pending claim shall be the Indemnifying Party for any resulting claim.

- (e) If any Governmental Authority challenges in writing the Intended Tax Treatment, Responsive Measures and/or any Alternative Arrangements (both as defined in Article IV of this Exhibit), including by way of a demand, claim, or notice of commencement of a claim, proposed adjustment, assessment, audit, dispute, examination or other proceeding, in each case in writing (a "Tax Contest"), the Party subject to such Tax Contest shall timely provide MDT and/or the relevant Creditor Trust, and the Sackler Parties' Representative, with a written notice as to the commencement of such Tax Contest (a "Tax Contest Notice"), provided that the failure to deliver such Tax Contest Notice shall not limit the right of any Trust Indemnified Party to receive any payment or otherwise be reimbursed for, or indemnified against, any Loss hereunder, except to the extent the Indemnifying Party is materially prejudiced by such failure.
- (f) Notwithstanding anything to the contrary herein, in the Agreement or any Exhibit thereof or any Plan Document:
  - (i) The decision to defend against any Tax Contest or pursue any litigation related to the Tax treatment or status of Escrow Accounts or Grantor Trust Accounts ("Tax Litigation"), in each case, involving MDT, any Grantor Trust Account and/or any Creditor Trust, including any Governmental Authority Reserve Claims or Governmental Authority Escrow Claims, shall, subject to Section 3.03(f)(ii), be in the sole discretion of the MDT, applicable Grantor Trust Account, applicable Creditor Trust or Trustee, as applicable, and such decision shall be communicated to the Sackler Parties' Representative within twenty (20) calendar days after receiving the notice described in Section 4.04(y) of this Exhibit Z.

- (ii) To the extent that the MDT, applicable Grantor Trust Account, applicable Creditor Trust or Trustee elects to defend against such Tax Contest or pursue such Tax Litigation, and such Tax Contest or Tax Litigation could reasonably be expected to result in a payment, reimbursement or indemnity obligation of PRA L.P. or any Payment Party hereunder, the MDT, applicable Grantor Trust Account, and/or applicable Creditor Trust, as applicable, (A) shall not settle or compromise such Tax Contest or Tax Litigation without the prior written consent of the Sackler Parties' Representative (which consent shall not be unreasonably withheld, conditioned or delayed); (B) shall seek to resolve the Tax Contest or Tax Litigation in good faith and consider in good faith any comments provided by the Sackler Parties' Representative in connection with the settlement or compromise of such Tax Contest or Tax Litigation; and (C) shall keep the Sackler Parties' Representative reasonably informed as to any material developments and events concerning such Tax Contest or Tax Litigation.
- (iii) To the extent that the MDT, applicable Grantor Trust Account, applicable Creditor Trust or Trustee elects not to defend against such Tax Contest or pursue such Tax Litigation, the Sackler Parties' Representative and the applicable Payment Parties shall be allowed, subject to the conditions set forth below, to assume and control the conduct, defense, and resolution of such Tax Contest or Tax Litigation (at their own cost and expense) that could reasonably be expected to result in a payment, reimbursement or indemnity obligation of PRA L.P. or any Payment Party hereunder, with reasonable cooperation from the MDT, applicable Creditor Trust or Trustee (for the avoidance of doubt, at the cost and expense of the party requesting such cooperation), provided that the Sackler Parties' Representative and the applicable Payment Parties: (A) shall deliver a written notice to the MDT, the applicable Grantor Trust Account and/or applicable Creditor Trust of their assumption of such Tax Contest or Tax Litigation which notice shall include an acknowledgment of their responsibility for indemnification and reimbursement from and against all Losses pursuant to this Exhibit, (B) shall not settle or compromise such Tax Contest or Tax Litigation without the prior written consent of the MDT, applicable Grantor Trust Account and/or applicable Creditor Trust (which consent shall not be unreasonably withheld, conditioned or delayed), (C) shall seek to resolve the Tax Contest or Tax Litigation in good faith and consider in good faith any comments provided by the MDT, applicable Grantor Trust Account and/or applicable Creditor Trust in connection with the settlement or compromise of such Tax Contest or Tax Litigation, and (D) shall keep the MDT, applicable Grantor Trust Account and/or applicable Creditor Trust reasonably informed as to any material developments and events concerning such Tax Contest or Tax Litigation.
- (iv) In the event of a Governmental Authority Reserve Claim or a Governmental Authority Escrow Claim, the Indemnifying Parties and the Trust Indemnified Parties shall be bound by the indemnity funding and procedural terms and conditions set forth in Article IV of this Exhibit Z.
- (g) For the avoidance of doubt, neither MDT, any applicable Grantor Trust Account and/or any Creditor Trust or Trustee shall be required by the terms of this Exhibit Z to assume and control the conduct, defense, and resolution of any Tax Litigation with any Governmental Authority that challenges the Intended Tax Treatment contemplated herein, or any Responsive Measures and/or any Alternative Arrangements (both as defined in Article IV of this Exhibit Z), notwithstanding any references herein or otherwise in the Agreement to "determination" as defined in Code Section 1313(a).
- (h) Notwithstanding any provision herein to the contrary, but subject to Section 3.03(f), each Trust Indemnified Party shall be entitled to obtain advances from the relevant Indemnifying Party to cover the reasonable out-of-pocket expenses of such Trust Indemnified Party incurred to defend

any action, proceeding or audit brought against such Trust Indemnified Party in any way relating to or arising from the Grantor Trust Reserve Account of such Indemnifying Party for which a claim for indemnification against such Indemnifying Party has been made pursuant to Section 3.03(c) or Section 3.03(d), as applicable, provided that such Trust Indemnified Party provides to such Indemnifying Party a customary and reasonable undertaking to repay any amounts so advanced if a court determines that such Trust Indemnified Party was not entitled to indemnification with respect to such action, proceeding or audit.

- (i) This Section of Exhibit Z shall not be amended, revised or modified in any manner that could reasonably be expected to be materially adverse to any Trust Indemnified Party, unless the Trustee of the corresponding Creditor Trust or Creditor Trusts provides prior written consent to such amendment, revision or modification. The rights to indemnification under this Section are not exclusive of other rights that any Trust Indemnified Party may otherwise have under the Plan, the Confirmation Order, or at law or in equity, including, without limitation, common law rights to indemnification or contribution. This Section shall survive the termination, resignation or removal of any Trust Indemnified Party from the capacity for which they are indemnified and termination of the Trust Agreement, and shall inure to the benefit of the Trust Indemnified Parties' heirs and assigns.
- (j) Each of the Payment Parties acknowledges and agrees that each of the Creditor Trusts, their respective Trustees, the Grantor Trust Accounts and all other Trust Indemnified Parties are intended third-party beneficiaries of the provisions of this Exhibit Z, entitled to enforce the terms hereof against PRA, L.P. and the Payment Parties as if they were parties hereto.

#### **ARTICLE IV. EXPENSE AND INDEMNITY ACCOUNTS; FUNDING AND PROCEDURES**

**Section 4.01 Administrative Expenses.** On or prior to the Settlement Effective Date, PRA L.P. and/or the Payment Parties shall establish, and, until the date on which the last Grantor Trust has been terminated pursuant to Section 2.03(b) of this Exhibit Z, PRA L.P. and/or the Payment Parties shall maintain, a bank account funded with \$250,000 that will be used to pay their respective obligations to pay professional fees and reasonable out-of-pocket costs ("Administrative Expenses") of the MDT, the Creditor Trusts and any Grantor Trust Account (each, in such capacity, a "Covered Party") subject to the terms of this Exhibit Z (the "Administrative Expense Account"). The Administrative Expense Account is separate from any Indemnity Account and will not be used to fund amounts payable by an Indemnity Account.

- a. The Administrative Expense Account must be established with Bank of Oklahoma (or its successor), or other mutually agreed U.S. financial institution (such approval not to be unreasonably withheld, delayed or conditioned) (the "Approved Bank").
- b. The Administrative Expense Account will be the subject of a deposit account control agreement or similar agreement (the "DACA"). The DACA will be on the standard form of the Approved Bank, and otherwise consistent with Exhibit Z; provided that the terms will include a restriction that funds in the Administrative Expense Account may only be used to pay professional fees and reasonable out-of-pocket costs of the Covered Parties. As collateral security for the payment in full or performance when due of the Administrative Expenses, each of PRA L.P. and each of the Payment Parties hereby pledge and grant to the MDT, as secured party, a security interest and lien on all of PRA L.P.'s and such Payment Parties' right, title and interest in, to and under the Administrative Expense Account and all Proceeds thereof.

- c. If a Covered Party incurs Administrative Expenses that PRA L.P. and/or the Payment Parties are obligated to pay pursuant to this Exhibit Z, such Covered Party shall deliver to the Sackler Parties' Representative a reasonably detailed statement requesting payment and/or reimbursement of such Administrative Expenses, including the identity of the Grantor Trust or Grantor Trusts to which the Administrative Expenses relate (an "Administrative Expense Payment Request").
- i. The Sackler Parties' Representative shall determine in good faith the Payment Party or Payment Parties (or PRA L.P.) that are primarily responsible for payment of such Administrative Expenses, based on which party formed the relevant Grantor Trust or Grantor Trusts (or, in the case of a Grantor Trust formed by PRA L.P., the allocation of such Administrative Expenses among the DPPs (as defined below) (each a "Responsible Party") and shall provide notice to the applicable Covered Party of the identity of such Responsible Party. As among the Payment Parties and PRA L.P., each Responsible Party shall have the primary obligation to pay such Administrative Expenses when due in proportion to the amount owed; provided, however, that such primary obligation shall not limit the applicable Covered Party's right to seek payment of such Administrative Expenses from the Administrative Expense Account to the extent permitted under this Exhibit Z, nor shall it limit the joint and several obligations of the Payment Parties and PRA L.P. with respect to such Administrative Expenses.
  - ii. The Sackler Parties' Representative shall have twenty (20) days following delivery of the Administrative Expense Payment Request to review such request (the "Expense Review Period"), during which time it may reasonably request evidence (to the extent not provided with the Administrative Expense Payment Request) that such expenses are reasonable and bona fide expenses required to be paid by PRA L.P. or the Payment Parties pursuant to this Exhibit Z. If the Sackler Parties' Representative does not deliver to the applicable Covered Party written notice setting forth in reasonable detail its disagreement and the good faith basis for such disagreement (an "Objection Notice") within such period, the Sackler Parties' Representative shall cause one or more Payment Parties to pay, or cause to be released from the Administrative Expense Account to the applicable Covered Party an amount equal to the full amount set forth in the applicable Administrative Expense Payment Request, and such Administrative Expense Account shall be replenished pursuant to the provisions of Section 4.01(d) of this Exhibit Z, as applicable; provided, however, that if (x) the DACA requires the consent or other confirmation from a Covered Party to the making of payments from the Administrative Expense Account to such Covered Party, (y) prior to the expiration of the applicable Expense Review Period, the Sackler Parties' Representative has informed the applicable Covered Party and the MDT in writing that it seeks to pay such Covered Party the applicable Administrative Expenses from the Administrative Expense Account, and (z) such Covered Party fails to timely deliver such consent or confirmation to the Approved Bank, then neither the Sackler Parties' Representative nor the Responsible Party shall be found to be in Breach for the resulting delay in payment of such Administrative Expense Payment Request.
  - iii. If the Sackler Parties' Representative timely delivers an Objection Notice following delivery of the Administrative Expense Payment Request, the Sackler Parties' Representative shall promptly cause PRA L.P. or one or more Payment Parties to pay, or cause to be released from the Administrative Expense Account,

to the applicable Covered Party any amount included in the Administrative Expense Payment Request that was not the subject of an Objection Notice. During the ten (10) day period immediately following the delivery of any Objection Notice, the applicable Covered Party and the Sackler Parties' Representative will work in good faith to resolve any disagreements that they may have with respect to any matter raised in the Objection Notice, and if a resolution is not reached within such ten (10) day period, the applicable Covered Party or the Sackler Parties' Representative may initiate a "fast-track" arbitration pursuant to Section 11.13 of the Agreement. The Sackler Parties' Representative shall cause the prompt payment of any amount included in an Objection Notice that is ultimately determined to be payable to the applicable Covered Party.

- d. To the extent any payments are made from the Administrative Expense Account, the Payment Parties shall be obligated, on a joint and several basis, to restore the Administrative Expense Account to \$250,000 within thirty (30) days of such payment.
- e. For the avoidance of doubt, as among the Payment Parties, the Responsible Party shall bear primary responsibility for the restoration under Section 4.01(d) of this Exhibit Z. If any Payment Party restores amounts attributable to Administrative Expenses for which it is not the Responsible Party, such Payment Party shall be entitled to prompt reimbursement from the Responsible Party and may enforce such right by commencing an action in the Bankruptcy Court or other applicable venue to enforce the Responsible Party's primary payment and restoration obligations and to recover the reasonable costs and expenses of such enforcement; provided, however, other than DPPs with respect to obligations of PRA L.P., that (A) all payment and replenishment obligations with respect to the Administrative Expense Account shall be the sole responsibility of the Responsible Party, (B) no other Payment Party shall have any obligation, direct or indirect, with respect to such Administrative Expenses, and (C) no joint and several liability shall apply with respect to such Administrative Expenses; provided, further, however, that DPPs with respect to obligations of PRA L.P., shall have the obligations set forth in Section 4.03 of this Exhibit Z, as applicable.
- f. The MDT and the applicable Covered Party and/or its agent shall be entitled to receive, on a monthly basis, copies of the account statements from the Approved Bank for the Administrative Expense Account.

**Section 4.02 Potentially Indemnifiable Claims.** If any party receives notice that any Grantor Trust Account is the subject of a Governmental Authority Reserve Claim, a Governmental Authority Escrow Claim or a Tax Contest (in each case, a "Potentially Indemnifiable Claim"), such party shall comply with Section 3.03(e) of this Exhibit Z with respect to such Potentially Indemnifiable Claim.

**Section 4.03 Indemnification Liability for Adverse Tax Outcomes.** For indemnity and/or reimbursement obligations (including advances) related to any Grantor Trust Account under this Exhibit Z:

- a. Each Payment Group will guarantee its pro rata share (with A-Side Payment Groups collectively being 50% and each B-Side Payment Group being 25%) of indemnifiable liabilities related to the Special Operating Reserve and any other Grantor Trust Account for the purpose of guaranteeing or otherwise satisfying the indemnity, reimbursement obligations and/or other payments by PRA L.P. under this Exhibit Z.

- b. Designated Payment Parties (the “DPPs”) within a Payment Group will be jointly and severally liable for the obligations of the Payment Group
  - i. For the B-1 Payment Group, the DPPs will be:
    - 1. For so long as the 74A Trust exists, first the 50% portion of the 74A Trust that is a Trust Pledgor under the Credit Support Annex for B-Side Payment Group 1 and second, the AR Irrevocable Trust.
    - 2. Once the portion of the 74A Trust that is a Trust Pledgor under the Credit Support Annex for B-Side Payment Group 1 terminates or has been exhausted, the AR Irrevocable Trust and its successor(s).
    - 3. If the AR Irrevocable Trust (or its successor(s)) and the 74A Trust fail to fund as required, the other Trust Pledgors under the Credit Support Annex for B-Side Payment Group 1.
    - 4. If the Trust Pledgors under the Credit Support Annex for the B-Side Payment Group 1 fail to fund as required, the other Payment Parties in B-Side Payment Group 1 (subject to the priorities set forth in Exhibit G).
  - ii. For the B-2 Payment Group, the DPPs will be:
    - 1. For so long as the 74A Trust exists, first the 50% portion of the 74A Trust that is a Trust Pledgor under the Credit Support Annex for B-Side Payment Group 2 and second, the AJ Irrevocable Trust.
    - 2. Once the portion of the 74A Trust that is a Trust Pledgor under the Credit Support Annex for B-Side Payment Group 2 terminates or has been exhausted, the AJ Irrevocable Trust and its successor(s).
    - 3. If the AJ Irrevocable Trust (or its successor(s)) and the 74A Trust fail to fund as required, the other Trust Pledgors under the Credit Support Annex for B-Side Payment Group 2.
    - 4. If the Trust Pledgors under the Credit Support Annex for the B-Side Payment Group 2 fail to fund as required, the other Payment Parties in B-Side Payment Group 2.
  - iii. For the A-Side Payment Groups, the DPPs will be A-Side General Obligor and Second Tier Obligor for each Payment Group, jointly and severally within each such A-Side Payment Group.
- c. With respect to any indemnity or reimbursement obligations related to any Grantor Trust Account by any Payment Party other than PRA L.P. under this Exhibit Z:
  - iv. The Payment Party treated as the grantor (under Section 2.03(b) of this Exhibit Z) of the applicable Grantor Trust Account that is the subject of the Tax Controversy will be liable and no other Sackler Party will have any liability.

**Section 4.04 Indemnity Accounts.** Following receipt of notice of a Potentially Indemnifiable Claim, the Indemnifying Party whose Grantor Trust Account is the subject of such Potentially Indemnifiable Claim (the “Specified Indemnifying Party”) shall, within twenty (20) days of receiving such notice of a Potentially Indemnifiable Claim, (x) deliver a written notice that it accepts the position of the applicable Governmental Authority asserting such Governmental Authority Reserve Claim or Governmental Authority Escrow Claim (or any portion thereof) and acknowledge all associated indemnification obligations hereunder, in which case the Specified Indemnifying Party shall, within an additional five (5) days, fund all amounts related to such accepted claim to the applicable Covered Party (or directly to the relevant Governmental Authority) in cash by wire of immediately available funds, and/or (y) deliver a written notice that it does not accept the position of the applicable Governmental Authority asserting such Governmental Authority Reserve Claim or Governmental Authority Escrow Claim (or any portion thereof), in which case the Specified Indemnifying Party shall establish two bank accounts that will secure the related indemnity obligations (and provide all relevant account information to the applicable Covered Party) as follows: (A) an account for the payment of expenses (including advisor fees) and other fees and costs associated with such Potentially Indemnifiable Claim (“Covered Indemnity Fees and Expenses”; and such account, the “Fee Account”) and (B) an account for funding the set-aside amounts in accordance with Section 4.05 of this Exhibit Z (the “Tax Account” and together with the Fee Account, the “Indemnity Accounts”). Timing and funding amount requirements are set forth in Section 4.05 of this Exhibit Z.

- a. Indemnity Accounts must be established with Bank of Oklahoma (or its successor), or other mutually agreed U.S. financial institution (such approval not to be unreasonably withheld, delayed or conditioned) (the “Indemnity Bank”).
- b. Each Indemnity Account will be the subject of a DACA for the benefit of the applicable Covered Party.
  - i. The DACA will be on the standard form of the Indemnity Bank and otherwise consistent with Exhibit Z; provided that the terms will include a restriction that funds in the Indemnity Account can only be used to make payments related to either (i) the Potentially Indemnifiable Claim, until the Potentially Indemnifiable Claim is resolved or (ii) to pay professional fees and out-of-pocket costs of the applicable Covered Party in connection with a Potentially Indemnifiable Claim.
  - ii. Reimbursement or payment of Covered Indemnity Fees and Expenses from the Fee Account shall be administered in accordance with the procedures set forth in Section 4.01(c) (other than Section 4.01(c)(i)) of this Exhibit Z, *mutatis mutandis*; provided, however, that, other than DPPs with respect to obligations of PRA L.P., (A) all payment and replenishment obligations with respect to the Fee Account shall be the sole responsibility of the Specified Indemnifying Party (and the concept of the Responsible Party shall not apply), (B) no other Payment Party shall have any obligation, direct or indirect, with respect to such Covered Indemnity Fees and Expenses or such Fee Account, and (C) no joint and several liability shall apply with respect to such Covered Indemnity Fees and Expenses or such Fee Account; provided, further, however, that DPPs with respect to obligations of PRA L.P., shall have the obligations set forth in Section 4.03 of this Exhibit Z, as applicable.
  - iii. To the extent any payments of Covered Indemnity Fees and Expenses are made from the Fee Account, the Specified Indemnifying Party whose Grantor Trust

Account is the subject of the Potentially Indemnifiable Claim shall be obligated to restore the Fee Account Amount within thirty (30) days of such payment.

- iv. The applicable Specified Indemnifying Party shall deliver or cause the Indemnity Bank to deliver monthly account statements for each Indemnity Account to the MDT and any applicable Covered Party that is a Creditor Trust.

**Section 4.05 Indemnity Account Funding and Related Tax Matters.** In cases where the indemnity under this Exhibit Z apply, the Indemnity Accounts will be funded by the relevant Indemnifying Party as follows:

- a. *Audit Stage (25%).* The Indemnifying Party shall deposit into the applicable Tax Account in an amount equal to 25% of the sum of the proposed unpaid tax (including, for the avoidance of doubt, any withholding) and all associated accrued interest and penalties no later than thirty (30) days following the commencement of a Tax Contest as evidenced by receipt of a Tax Contest Notice identifying the amount of purported unpaid tax (including, for the avoidance of doubt, any withholding) and associated accrued interest and penalties.
- b. *Appeals Stage (50%).* Following the conclusion of the IRS Examination (or such other applicable tax authority) without settlement as may be evidenced by acceptance of the matter by the IRS Independent Office of Appeals or any other applicable function or authority (“Appeals”) or assignment to an Appeals Officer (or such other applicable function or authority), additional deposits shall be made into the applicable Tax Account within twenty (20) days such that the total amount deposited shall equal 50% of the sum of (i) the purported unpaid tax (including, for the avoidance of doubt, any withholding) and all associated accrued interest and penalties, as adjusted to reflect any increase or decrease in the proposed liability set forth in the most recent written IRS (or such other applicable tax authority) report or notice and (ii) a good faith reasonable estimate of the applicable tax (including withholding and corresponding interest and penalties) with respect to any prior open tax years and subsequent tax years to the extent affected by the same unresolved issues, whether or not such prior open tax years or later tax years have been audited.
- c. *Litigation Stage (75%).* Upon the filing of a petition with the United States Tax Court, or commencement of comparable judicial proceedings (the “Litigation”), additional deposits shall be made into the applicable Tax Account within twenty (20) days such that the total amount deposited shall equal 75% of the sum of (i) the purported unpaid tax (including, for the avoidance of doubt, any withholding) and all associated accrued interest and penalties, as adjusted to reflect any increase or decrease in the proposed liability set forth in the most recent written IRS (or such other applicable tax authority) report or notice, and (ii) a good faith reasonable estimate of the applicable tax (including withholding and corresponding interest and penalties) with respect to any prior open tax years and subsequent tax years to the extent affected by the same unresolved issues, whether or not such prior open tax years or later tax years have been audited.
- d. *Periodic Adjustments to Indemnity Accounts.* While the Tax Contest, Appeal or Litigation (collectively, a “Tax Controversy”) is pending or otherwise in process, the amounts deposited in the Tax Account shall be increased or decreased on a semi-annual basis to take into account the audited tax year(s), any prior open tax years affected by the same unresolved issues and subsequent tax years affected by the same unresolved issues, whether or not such prior open tax years or later tax years have been audited, based on a reasonable,

good faith estimate of the related tax and associated penalties and interest accrued through the date of such estimate, with any such estimate to be adjusted upon the issuance of a subsequent written IRS (or such other applicable tax authority) report or notice. Any additional deposits required under this Section 5(d) shall be made within twenty (20) days from the semi-annual date. To the extent any adjustment under this Section 4.05(d) results in an amount deposited in the Tax Account that exceeds the amount required to be deposited under this Section 4.05, such excess shall be released in accordance with Section 4.11 of this Exhibit Z.

- e. *Tax Account Funding Schedule.* Upon depositing the amounts in compliance with the provisions of Sections 4.05(a) through 4.05(d) of this Exhibit Z, or periodically pursuant to Section 4.05(d) of this Exhibit Z, PRA L.P. and/or the applicable Payment Party shall deliver the applicable Covered Party a written schedule setting forth in good faith and reasonable detail the calculation of the amount that is required to be deposited into the Tax Account (the “Tax Account Funding Schedule”) in accordance with Sections 4.05(a) through Sections 4.05(d) of this Exhibit Z. No later than twenty (20) days after the delivery of a Tax Account Funding Schedule, the applicable Covered Party may deliver to PRA L.P. or the applicable Payment Party a statement objecting in good faith to the calculation set forth in the Tax Account Funding Schedule and setting forth in reasonable detail the reasons for such objection (a “Funding Objection Notice”). The parties will work in good faith to resolve any objection in the Funding Objection Notice, and if a resolution is not reached within ten (10) Business Days from the date of the Funding Objection Notice, either party may initiate a “fast-track” arbitration pursuant to Section 11.13 of the Agreement. PRA L.P. and or the applicable Payment Party shall pay any amount included in a Funding Objection Notice that is ultimately determined in such arbitration to be payable to the applicable Tax Account. Any amount that is ultimately determined in such arbitration to not be required to be held in a Tax Account, if previously funded, shall be released to PRA L.P. or such Payment Party.
- f. *Fee Account.* The Indemnifying Party shall deposit into the Fee Account for the payment of Covered Indemnity Fees and Expenses, an amount equal to the greater of (A) five percent (5%) of the amount in dispute in such Tax Controversy and (B) \$125,000; provided, however, any such amount shall not exceed \$500,000 (the “Fee Account Amount”). The Fee Account Amount shall be deposited within seven (7) Business Days following the commencement of a Tax Contest. While the Tax Controversy is pending, the Fee Account Amount shall be increased or decreased from time to time to reflect any increase or decrease in the amount in dispute in such Tax Controversy, subject at all times to the \$125,000 minimum and \$500,000 maximum, and any additional amounts required to be deposited shall be deposited within seven (7) Business Days following such determination. To the extent any adjustment results in amounts on deposit in the Fee Account in excess of the amount required under this Section 4.05(f), such excess shall be released in accordance with Section 4.11 of this Exhibit Z.

#### **Section 4.06 Tax Mitigation and Renegotiation Following Adverse Determination.**

- a. In the event of an adverse determination in any Tax Controversy (“Adverse Determination”), if PRA L.P. and/or the applicable Payment Party reasonably determines that alternative practical measures, arrangements or structures (“Responsive Measures”) (i) could reasonably be expected to mitigate ongoing and/or future tax exposure resulting from

such Adverse Determination and (ii) could not reasonably be expected to result in material adverse effect on any of the Covered Parties, PRA L.P. shall provide a written statement to any other applicable Covered Party setting forth in good faith and reasonable detail the basis for such determination (the “Responsive Measures Statement”). Subject to the provisions of this Exhibit Z, the applicable Covered Party shall consider and evaluate such Responsive Measures as set forth in the Responsive Measures Statement in good faith and shall have the right to request additional information and clarifications with respect to the proposed Responsive Measures. If the Covered Party agrees to cooperate with the proposed Responsive Measures (which agreement shall not be unreasonably withheld, conditioned or delayed), then subject to the provisions of this Exhibit Z, the Covered Party shall reasonably cooperate in good faith with PRA L.P. and/or such applicable Payment Party in implementing such Responsive Measures.

- b. Notwithstanding anything to the contrary in this Exhibit Z, to the extent issues raised during the applicable Tax Controversy relate to draws by PRA L.P. or any other Payment Party from any Grantor Trust Account such that additional draws from any Grantor Trust Account could reasonably be expected to increase the amount of tax (including withholding) in dispute and the Parties have not been able to implement an agreed upon Responsive Measure that would mitigate the incremental exposure, the applicable Covered Party shall have the right to deduct or withhold (or to instruct the applicable agent or trustee to deduct or withhold) applicable tax from draws of additional amounts by PRA L.P. or any other Payment Party from the applicable Grantor Trust Account. To the extent amounts are so deducted or withheld, those amounts shall be remitted by or on behalf of the applicable Grantor Trust Account to the IRS (or other applicable tax authority) in a manner consistent with the provisions of Section 4.07 of this Exhibit Z, and the Grantor Trust Account shall provide PRA L.P. or applicable Payment Party with reasonable evidence as to such remittance.

**Section 4.07      Section 6603 Deposits; Effects of Deposits and Other Payments on Tax Accounts.**

- a. Unless otherwise agreed in writing by the Sackler Parties’ Representative and the applicable Covered Party with respect to an applicable Tax Controversy in accordance with the provisions of this Exhibit Z, as long as such Tax Controversy is ongoing, and to the extent permitted by applicable law, the applicable Indemnifying Parties involved with the Tax Controversy agree to remit the amount of tax (including withholding) determined in accordance with Section 4.06(b) of this Exhibit Z or, with respect to any other Tax Controversy relating to the Intended Tax Treatment, any Responsive Measures, or any Alternative Arrangements, the amount of tax that could reasonably become due based on the issues raised in such Tax Controversy as deposits in accordance with Code Section 6603 and Revenue Procedure 2005-18 (or subsequent IRS guidance) or corresponding procedures under applicable state and/or local tax laws (together with deposits described in Section 4.07(c) of this Exhibit Z, “Tax Deposits”).
- b. Such Tax Deposits, to the extent permitted by applicable law, shall be made to suspend the accrual of interest for federal or applicable state and local tax purposes with respect to potential tax (including, for the avoidance of doubt, withholding) deficiencies arising during any Tax Controversy relating to the Intended Tax Treatment, any Responsive Measures, or any Alternative Arrangements, including any Tax Controversy in which additional draws by PRA L.P. or any Payment Party from the Grantor Trust Accounts could reasonably be expected to increase the amount of tax (including withholding) in dispute. Accordingly, the applicable Indemnifying Parties involved with the Tax Controversy agree

to make and designate all such Tax Deposits in a manner that complies with the deposit procedures described in Revenue Procedure 2005-18 (and subsequent IRS guidance) so that such deposit is not considered an “undesignated remittance.” If requested by any Covered Party, the Indemnifying Parties shall, to the extent permitted by applicable law, also use such procedures with respect to prior open tax years and subsequent tax years affected by the same unresolved issues, whether or not such prior open tax years or later tax years have been audited, based on reasonable, good faith estimates of the related tax and associated interest and penalties. If PRA L.P. or the applicable Payment Party reasonably determines that making such Tax Deposits could reasonably be expected to have a materially adverse effect on the ability of PRA L.P. and/or the applicable Payment Party to effectively manage the underlying Tax Controversy on the one hand and could not reasonably be expected to result in any material risk to any Covered Party on the other hand, PRA L.P. or the applicable Payment Party shall provide written notice to the applicable Covered Party(ies) setting forth in good faith and reasonable detail the basis for such determination and the applicable Covered Party(ies) shall consider such request in good faith.

- c. If in connection with any Tax Controversy that is still ongoing, the Indemnifying Party involved in such Tax Controversy reasonably determines that amounts previously funded by such party into Tax Accounts corresponding to such Tax Controversy in accordance with the provisions of Section 4.05 of this Exhibit Z should instead be deposited in accordance with Code Section 6603 and Revenue Procedure 2005-18 (or subsequent IRS guidance) or corresponding procedures under applicable state and/or local tax laws, such Indemnifying Party shall deliver a written notice to the applicable Covered Party setting forth in good faith and reasonable detail the amounts and proposed procedures for making Tax Deposits out of the corresponding Tax Account (the “Tax Deposit Notice”). The review period, objection process and final determination concerning the Tax Deposit Notice and the extent to which a Tax Deposit would be funded from the corresponding Tax Account pursuant to the provisions of Section 4.07(c) of this Exhibit Z shall be made in accordance with the procedures set forth in Section 4.05(e) of this Exhibit Z, *mutatis mutandis*.
- d. If in connection with the full or partial satisfaction of tax liabilities relating to a Tax Controversy or the settlement of all or a portion thereof, the Indemnifying Party involved in such Tax Controversy reasonably determines that amounts previously funded by such party into Tax Accounts corresponding to such Tax Controversy in accordance with the provisions of Section 4.05 of this Exhibit Z should be used to satisfy any or all of the tax liabilities relating to such payment obligations, such Indemnifying Party shall deliver a written notice to the applicable Covered Party setting forth in good faith and reasonable detail the amounts and proposed procedures for making such payments in full or partial satisfaction or settlement out of the corresponding Tax Account (the “Tax Settlement Notice”). The review period, objection process and final determination concerning the Tax Settlement Notice and the payment out of the corresponding Tax Account shall be made in accordance with the procedures set forth in Section 4.05(e) of this Exhibit Z, *mutatis mutandis*.

**Section 4.08 Alternative Arrangements.** In the absence of an Adverse Determination or applicable Tax Controversy, if a Payment Party or PRA L.P. reasonably determines (including in response to a change in tax law, or a proposed change in tax law, that materially and adversely impacts (or could reasonably be expected to materially and adversely impact) the Intended Tax Treatment of the Grantor Trust Accounts) that the structure and/or tax elections implemented under this Exhibit Z with respect to the Intended Tax Treatment of a Grantor Trust established by such Payment Party or PRA L.P. should be adjusted or modified, including through an implementation of an alternative structure or arrangements (such adjustments or modifications, “Alternative Arrangements”) and that negotiating, implementing and operating such Alternative Arrangements (i) could reasonably be expected to materially benefit PRA L.P. and/or any other Payment Party and (ii) could not reasonably be expected to result in any material risk or increased unreimbursed costs to any Covered Party, PRA L.P. and/or such Payment Party shall so notify the Sackler Parties’ Representative, and following delivery of such notice, the Sackler Parties’ Representative shall provide a written statement to the applicable Covered Party or Covered Parties setting forth, in good faith and reasonable detail, the basis for such reasonable determination (the “Alternative Arrangements Statement”). Subject to the provisions of this Exhibit Z, each applicable Covered Party shall consider and evaluate such Alternative Arrangements as set forth in the Alternative Arrangements Statement in good faith and shall have the right to request additional information and reasonable clarifications with respect to the proposed Alternative Arrangements. If a Covered Party agrees to cooperate with the proposed Alternative Arrangements (which agreement shall not be unreasonably withheld, conditioned or delayed), then, subject to the provisions of this Exhibit Z, such Covered Party shall reasonably cooperate in good faith with PRA L.P. and/or the applicable Payment Party in implementing such Alternative Arrangements.

**Section 4.09 Cooperation, Indemnification and Expense Reimbursement and Advances.**

- a. Notwithstanding anything to the contrary in this Exhibit Z, (i) none of the Parties shall be obligated to provide economic concessions as part of any cooperation to negotiate Responsive Measures or Alternative Arrangements under Sections 4.06 and 4.08 of this Exhibit Z, (ii) until such time as the applicable Parties agree on and implement any Responsive Measures or Alternative Arrangements, the applicable Parties’ obligations under the agreement and exhibit thereof shall remain unaffected and (iii) each Party shall continue to perform under the Agreement and any Exhibits thereof subject to compliance with applicable requirement of the Law (including for the avoidance of doubt, as required under any Adverse Determination or change in law).
- b. Subject to the provisions of Section 4.09(c) of this Exhibit Z below, each of PRA L.P. and/or any one or more applicable Payment Parties (for purposes of this Section 4.09(b), a “Covering Party”) shall pay, reimburse, indemnify and hold harmless the applicable Covered Party for the reasonable, documented, third-party, out-of-pocket accounting and legal expenses and costs incurred in connection with any efforts to consider, cooperate with, implement and/or maintain any Responsive Measures, Alternative Arrangements or Tax Deposits (collectively, “Covered Expenses”); provided that Covered Expenses shall not include Administrative Expenses or Covered Indemnity Fees and Expenses to the extent such Administrative Expenses or Covered Indemnity Fees and Expenses would have been incurred whether or not cooperation with respect to Responsive Measures, Alternative Arrangements or Tax Deposits occurred. Reimbursement or payment of Covered Expenses shall be administered in accordance with the procedures set forth in Section 4.01(c) (other than Section 4.01(c)(i)) of this Exhibit Z, *mutatis mutandis*; provided, however, that, other than DPPs with respect to obligations of PRA L.P., (A) all payment and replenishment obligations with respect to the Fee Account shall be the sole responsibility of the Covering Party or Parties (and the concept of the Responsible Party shall not apply), (B) no other

Payment Party shall have any obligation, direct or indirect, with respect to such Covered Expenses or such Fee Account, and (C) no joint and several liability shall apply with respect to such Covered Expenses or such Fee Account; provided, further, however, that DPPs, with respect to obligations of PRA L.P., shall have the obligations set forth in Section 4.03 of this Exhibit Z, as applicable.

- c. Notwithstanding anything to the contrary in this Exhibit Z, PRA L.P. and/or any applicable Payment Party (including a DPP) shall not have an obligation to reimburse, indemnify and/or hold harmless the Covered Parties (other than any Creditor Trust or any Grantor Trust Reserve Account controlled by a Creditor Trust or its Trustee) (the “MDT Covered Parties”) with respect to (i) Covered Expenses or (ii) Covered Indemnity Fees and Expenses incurred by the MDT Covered Parties, unless and until the sum of the aggregate of such expenses described in clauses (i) and (ii) above of all MDT Covered Parties exceeds \$250,000 in the aggregate (the “MDT Deductible”).
- d. Notwithstanding anything to the contrary in Exhibit Z, (i) nothing in Sections 4.06 and/or 4.08 of this Exhibit Z, including the election by any Covered Party to cooperate with PRA L.P. shall be deemed a waiver or modification, in whole or in part, of any covenants or provisions set forth in, or any Covered Party’s rights under, the Agreement and the Exhibits thereto or otherwise construed as limiting the indemnification, reimbursement and other obligation of any Indemnifying Party under Exhibit Z and, notwithstanding the taking of any action pursuant to Sections 4.06 and/or 4.08 of this Exhibit Z, each of the Parties shall have the right thereafter to insist upon the strict performance by the other Parties of any and all of the provisions of the Agreement and the Exhibits thereto to be performed by such other party, and (ii) the indemnification, reimbursement and any other obligation of any Indemnifying Party under Exhibit Z shall apply with respect to any Loss resulting from or otherwise relating to Responsive Measures or Alternative Arrangements implemented by the Parties pursuant to Sections 4.06 and/or 4.08 of this Exhibit Z.
- e. For the avoidance of doubt, deposit obligations into the Tax Account under Section 4.05 of this Exhibit Z shall not apply with respect to (A) any Governmental Authority Reserve Claim arising out of or related to income Taxes in respect to income earned by the Special Operating Reserve for which MDT is responsible pursuant to Section 3.03(c) of this Exhibit Z; or (B) any demand, claim, proposed adjustment, assessment, audit, dispute, examination or other proceeding arising out of or related to the treatment for U.S. federal income tax purposes of any Grantor Trust Account (or interest earned thereon or distributions therefrom) that either (i) is not based upon a challenge to, and is not otherwise related to or the result of, the Intended Tax Treatment, the Responsive Measures and/or the Alternative Arrangements, or (ii) does not seek to impose any Tax liability on (or otherwise collect Taxes from) a Covered Party or its Trustee.

**Section 4.10 Non-Duplication.** Subject to the provisions of this Section 4.10, any amounts required to be deposited in the Tax Account pursuant to Sections 4.05(a) through 4.05(d) of this Exhibit Z with respect to a particular Covered Party shall be reduced, on a dollar-for-dollar basis, by the amount of any deposit, bond, letter of credit or other security posted in connection with an Appeal or Litigation (including any Tax Deposits made pursuant to Section 4.07 of this Exhibit Z) with respect to the same Covered Party relating to the same tax exposure (a “Tax Security”). In order to determine the extent to which a Tax Security reduces the obligation to fund the Tax Account, PRA L.P. and/or the applicable Payment Party shall deliver a written schedule to the applicable Covered Party setting forth in reasonable detail the manner and extent to which such Tax Security is satisfying the applicable deposit obligation of the Tax Account, including, for the avoidance of doubt, the terms and conditions for the release of such Tax Security (the “Tax Security Schedule”). The review period, objection process and final determination concerning the extent to which a Tax Security satisfies the applicable funding obligation of a Tax Account shall be made in accordance with the procedures set forth in Section 4.05(e) of this Exhibit Z, *mutatis mutandis*. For the avoidance of doubt, (i) if the required deposit into any Tax Account pursuant to Section 4.05 of this Exhibit Z exceeds any applicable Tax Security, such excess shall be required to be funded into the Tax Account, and (ii) if the Tax Security, or any portion thereof, is subsequently reduced, removed, or otherwise released, and the required deposit into the applicable Tax Account pursuant to Section 4.05 of this Exhibit Z exceeds any remaining Tax Security, PRA L.P. and/or the applicable Payment Party shall be required to deposit such shortfall amount within seven (7) Business Days following such reduction, removal or release, in accordance with Section 4.05 of this Exhibit Z.

**Section 4.11 Release of Tax Accounts, Escrowed Amounts, and Tax Deposits.** The release of amounts held in any Administrative Expense Account and/or any Indemnity Accounts shall be governed by the terms of the applicable DACA. To the extent such amounts are not ultimately required to satisfy the related tax liability, reimbursement obligations or indemnification obligations to any Covered Party due to settlement, favorable determination, expiration of the statute of limitations, a downward adjustment under Section 4.05(d) of this Exhibit Z, and/or the termination of obligations under the Agreement (each, a “Release Event”), the remaining corresponding amounts, including any interest earned thereon, shall be released to PRA L.P. or the applicable Payment Parties who funded such amounts on a pro rata basis based on their respective contributions within thirty (30) days of the delivery of a written notice by PRA L.P. or applicable Payment Party (the “Release Notice”) setting forth in good faith and reasonable detail the basis for the Release Event and specifying the proportion in which such amounts were contributed and therefore should be released. The review period, objection process and final determination concerning the extent to which amounts shall be released to PRA L.P. or the applicable Payment Parties pursuant to the provisions of this Section 4.11 shall be made in accordance with the procedures set forth in Section 4.05(e) of this Exhibit Z, *mutatis mutandis*. The Covered Parties agree to provide all necessary instructions under the applicable DACA or escrow agreement to effectuate such releases in accordance with the terms of this paragraph. To the extent any amounts deposited as Tax Deposits have been remitted to the IRS (or other applicable tax authority) pursuant to Section 4.07 of this Exhibit Z in connection with a Tax Controversy for which a Release Event has occurred, PRA L.P. and the applicable Payment Parties shall follow Code Section 6603 and Revenue Procedure 2005-18 (or subsequent IRS guidance) or corresponding procedures under applicable state and/or local tax laws to request the return of such amounts deposited from the applicable taxing authority, and the Covered Parties agree to reasonably cooperate with PRA L.P. and the applicable Payment Parties in connection with such requests.

**Section 4.12 MDT Tax Counsel.**

- a. In connection with any Tax Controversy relating to the Intended Tax Treatment, any Responsive Measure and/or any Alternative Arrangement, each applicable Trust Indemnified Party shall, subject to the provisions this Section 4.12, be entitled to one outside tax counsel (“Outside Tax Counsel”).

- b. If the Trust Indemnified Parties have assumed the defense of such Tax Controversy, and such Tax Controversy could reasonably be expected to result in a payment, reimbursement or indemnity obligation of PRA L.P. or any Payment Party hereunder, the applicable Covered Party: (A) shall not settle or compromise such Tax Controversy without the prior written consent of the Sackler Parties' Representative (which consent shall not be unreasonably withheld, conditioned or delayed), (B) shall seek to resolve the Tax Controversy in good faith and consider in good faith any comments provided by the Sackler Parties' Representative and the applicable Payment Parties (or PRA L.P.) in connection with the settlement or compromise of such Tax Controversy, and (C) shall keep the Sackler Parties' Representative reasonably informed as to any material developments and events concerning such Tax Controversy.
- c. If the Trust Indemnified Parties have not assumed the defense of such Tax Controversy, the Sackler Parties' Representative or the applicable Payment Party (or PRA L.P.) shall be allowed, subject to the conditions set forth below, to assume and control the conduct, defense, and resolution of such Tax Controversy (at their own cost and expense) that could reasonably be expected to result in a payment, reimbursement or indemnity obligation of PRA L.P. or any Payment Party hereunder, with reasonable cooperation from the MDT, applicable Creditor Trust or Trustee (for the avoidance of doubt, at the cost and expense of the party requesting such cooperation), provided that the Sackler Parties' Representative and the applicable Payment Parties (or PRA L.P.): (A) shall deliver a written notice to the applicable Covered Party of their assumption of such Tax Controversy which notice shall include an acknowledgment of their responsibility for indemnification and reimbursement from and against all Losses pursuant to this Exhibit Z, (B) shall not settle or compromise such Tax Controversy without the prior written consent of the applicable Covered Party (which consent shall not be unreasonably withheld, conditioned or delayed), (C) shall seek to resolve the Tax Controversy in good faith and consider in good faith any comments provided by the applicable Covered Party in connection with the settlement or compromise of such Tax Controversy, and (D) shall keep the applicable Covered Party reasonably informed as to any material developments and events concerning such Tax Controversy.
- d. Notwithstanding anything to the contrary in Section 4.12(a) of this Exhibit Z, if any of the applicable Trust Indemnified Parties concludes, in its sole reasonable discretion, that the use of a single joint Outside Tax Counsel may jeopardize the applicability of the attorney-client privilege, the attorney work product immunity, or any other similar privileges or immunities, then such Trust Indemnified Party shall not be required to share, but shall instead be entitled to separate Outside Tax Counsel.
- e. Each Trust Indemnified Party and Trust Indemnifying Party agrees that it shall treat all information shared between itself and any other Trust Indemnified party and/or Trust Indemnifying Party (and their respective counsel) for the purposes of prosecuting or defending such Tax Controversy as subject to a common interest agreement, privileged and confidential, and not subject to disclosure, to the fullest extent permitted by law.

#### **Section 4.13 Remedies.**

- a. *Non-Specified Breach.* Failure to fund the Administrative Expense Account or to make any other payment required by Section 4.01 of this Exhibit Z or any other payment addressed

by this Exhibit Z (except as provided in Section 4.13(b) of this Exhibit Z) shall constitute a Non-Specified Breach by the Indemnifying Parties.

- b. *Specified Breach.* Failure by any Specified Indemnifying Party to establish any Indemnity Account pursuant to Section 4.04 of this Exhibit Z, to make deposits into any Indemnity Account, or to make any payment required pursuant to this Exhibit Z, in each case by such Indemnifying Party and to the extent such failure exceeds \$250,000, shall constitute a Breach Trigger following written notice from the MDT pursuant to Section 11.01 of the Agreement which, if not cured within thirty (30) days, shall constitute a Specified Breach by such Specified Indemnifying Party. In addition, if the breaching Indemnifying Party in connection with any indemnity obligation is PRA L.P., such breach shall also constitute a Breach Trigger (and, if not cured within such thirty (30) day period following written notice, a Specified Breach) with respect to each DPP that failed to provide its required share of the applicable funding or payment.
- c. *Consequences of Breach.* In addition to the remedies in Article 9 of the Agreement: (i) in the case of a Non-Specified Breach with respect to reimbursing expenses under Section 3.01(c) of this Exhibit Z, the MDT may discontinue all reporting required under this Exhibit Z; and (ii) in the case of a Specified Breach, the MDT and any applicable Creditor Trust shall no longer be obligated to comply with Section 3.03 of this Exhibit Z with respect to the support of any Tax Contest that is the subject of such Specified Breach and any reporting required by this Exhibit Z to the Indemnifying Party in Specified Breach.
- d. *Suspension of Cooperation for Non-Payment.* Notwithstanding anything to the contrary herein or otherwise in the Agreement, in the event funds are not released from the Administrative Expense Account to the applicable Covered Party promptly in accordance with the terms of this Exhibit Z, the corresponding Covered Party to which such funds are owed shall be entitled to elect, by written notice to the Sackler Parties' Representative, to suspend any and all cooperation and reporting obligations set forth in this Exhibit Z until such failure is cured by the applicable Indemnifying Party, without any liability to any Sackler Party as a result thereof.

#### **Section 4.14      Miscellaneous/Others.**

- a. The Parties acknowledge that Grantor Trust Accounts are Covered Parties for purposes of this Exhibit Z. To the extent that a Covered Party has any rights pursuant to this Exhibit Z, such rights of a Grantor Trust Account may be exercised by the trust(s) for which such account has been established (MDT and/or the applicable Creditor Trust) and, for such purpose, the person or persons authorized to act for such trust(s) shall be designated agent(s) for such applicable Grantor Trust Account and shall be permitted to take such actions on behalf of such Grantor Trust Account(s).
- b. Each of the Trust Indemnified Parties shall identify the person or persons authorized to act on their behalf in a written notice to be provided in connection with the Settlement Effective Date and updated from time to time upon reasonable notice shall be provided in the form of the attached Notice Addendum.
- c. The Parties contemplate that each Creditor Trust shall agree to the Intended Tax Treatment of the applicable grantor trust accounts and corresponding information and cooperation provisions, all in accordance and in a manner consistent with the provisions of this Exhibit Z, whether in their respective governing trust agreements or pursuant to other

documentation, in each case, binding on the applicable Creditor Trust and enforceable by the MDT, PRA L.P. and the Payment Parties.

- d. To the extent that this Exhibit Z contemplates the payment or release of amounts from an Administrative Expense Account, a Fee Account or a Tax Account, each of PRA L.P., the applicable Payment Party and the applicable Covered Party shall deliver such instructions to the Approved Bank as are necessary to cause the Approved Bank to pay or release such funds to the applicable recipient.

**EXHIBIT Z-1  
TO  
MASTER SETTLEMENT AGREEMENT  
(MODEL TEMPLATE)**

**Calculation of Quarterly Grantor Trust Escrow Account Tax Distribution**

*[Name of Tax Distribution Eligible Payment Party ("TDEPP")]*

\_\_\_\_\_ Estimated amount of annual taxable interest income arising from ownership of Grantor Trust Escrow Account by TDEPP

\_\_\_\_\_ Estimated amount of IRC section 162 deduction, if any, available to TDEPP, pursuant to Section 3.03(b) of Exhibit Z, including any prior deduction claimed by TDEPP but not taken into account in computing Grantor Trust Escrow Account Tax Distributions

\_\_\_\_\_ Estimated amount of net annual taxable interest income arising from ownership of Grantor Trust Escrow Account by TDEPP

\_\_\_\_\_ Tax Distribution Eligible Portion\*

\_\_\_\_\_ Applicable tax rate\*\*

\_\_\_\_\_ Tax distributions received by TDEPP for prior quarters of relevant tax year

\_\_\_\_\_ Quarterly tax distribution payable

\*This should equal 100% for all B-side Payment Parties and 50% for PRA L.P.

\*\*Highest marginal U.S. federal, state, and local income tax rate for the taxable period applicable to a U.S. citizen who is a resident of the State of Connecticut, taking into account the character of the income and the deductibility, as applicable, of U.S. state and local taxes

**NOTICE ADDENDUM  
TO  
MASTER SETTLEMENT AGREEMENT**

When PRA L.P., the Sackler Parties’ Representative, any Payment Party or any Indemnifying Party is required to provide written notice to MDT or any Creditor Trust pursuant to Section 4.14(b) of Exhibit Z, such written notice shall be sent to the person or persons authorized to act on behalf of the applicable MDT or Creditor Trust as provided below (which shall be updated from time to time):

<b>Grantor Trust Account</b>	<b>Mailing Address</b>
Special Operating Reserve	
Released Claims Reserve – Governmental Entities (Class 4)	
Released Claims Reserve – Tribes (Class 5)	
Released Claims Reserve – Public School (Class 6)	
Released Claims Reserve - Healthcare Providers (Class 7)	
Released Claims Reserve – TPPs (Class 8)	
Released Claims Reserve – ERPs (Class 9)	
Released Claims Reserve – NAS PI (Class 10(a))	
Released Claims Reserve – Non-NAS PI (Class 10(b))	
Disputed Claims Reserve – Governmental Entities (Class 4)	
Disputed Claims Reserve – Tribes (Class 5)	
Disputed Claims Reserve – Public School (Class 6)	
Disputed Claims Reserve - Healthcare Providers (Class 7)	
Disputed Claims Reserve – TPPs (Class 8)	
Disputed Claims Reserve – ERPs (Class 9)	
Disputed Claims Reserve – NAS PI (Class 10(a))	
Disputed Claims Reserve – Non-NAS PI (Class 10(b))	

Retained Payment Reserve for Class 8 (TPPs) Direct Settlement	
Retained Payment Reserve for Class 10(a) (NAS PI Claims) Direct Settlement	
Retained Payment Reserve for Class 10(b) (Non-NAS PI Claims) Direct Settlement	
Direct Settlement Amount – Hospitals Class Action	
Direct Settlement Amount – Schools Class Action	
Direct Settlement Amount – ERP Class Action	