

EXHIBIT 27

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

In re: NEXIUM (ESOMEPRAZOLE)
ANTITRUST LITIGATION

MDL No. 2409

Civil Action No. 1:12-md-02409-WGY

This Document Relates To:

All Actions

**DECLARATION OF BRIAN D. PENNY IN SUPPORT OF PLAINTIFFS'
MOTION FOR REIMBURSEMENT OF EXPENSES AND CREATION OF
A FUND FOR FUTURE LITIGATION EXPENSES**

I, Brian D. Penny, declare as follows:

1. I am a member at the law firm of Goldman Scarlato & Penny, P.C. I submit this Declaration in support of Plaintiffs' Motion for Reimbursement of Expenses in connection with services rendered in prosecuting this action through trial.

2. My firm has acted as counsel to the End-Payor Class Plaintiffs in this litigation.

During the course of this litigation, my firm has been involved in the following activities:

- Factual and legal investigation of claims/analysis of related cases;
- Draft/edit complaint, draft MDL papers, draft/edit lead plaintiff brief;
- Attend case management conference and MDL hearing
- Respond to defendant's discovery requests;
- Reviewing and analyzing documents produced by defendants during discovery;
- Preparing for and defending our client's deposition.

3. The total number of hours expended by my firm from inception of the litigation through November 24, 2014, the date on which the settlement with Teva was agreed to in principal, is 965.30 attorney hours.

4. This firm has incurred a total of \$43,814.46 in non-reimbursed expenses in connection with the prosecution of this litigation through the end of trial, including return travel from trial. These expenses are summarized as follows:

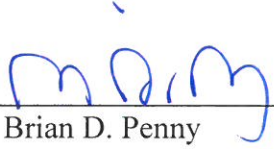
EXPENSE	AMOUNT
Litigation Fund Contribution(s)	\$40,000.00
Travel/Hotel/Meals	\$2,679.86
Copying Services/In-house photocopying	\$846.21
Research Services	\$262.34
Telephone/Teleconference/Fax	\$22.31
FedEx/Messengers/Postage	\$3.74
Court Fees	
Other (describe)	
TOTAL	\$43,814.46

5. The expenses incurred in this action are reflected on my firm's books and records, which are maintained in the ordinary course of business and prepared from invoices, receipts, credit card bills, cancelled checks and wire transfer notices, expense vouchers, check records, and other source materials, and they represent an accurate recordation of the expenses incurred.

6. This firm's practice emphasizes antitrust class actions and this firm has substantial experience in pharmaceutical antitrust class action cases. A firm biography and the biography of each attorney currently employed with the firm who has worked on this case is available upon request and on Goldman Scarlato & Penny's website. *See* www.lawgsp.com.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge, information, and belief.

GOLDMAN SCARLATO & PENNY, P.C.



Brian D. Penny

Dated: August 25, 2015