

EXHIBIT 28

**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 JAMES R DUGAN, II IN SUPPORT OF
PLAINTIFFS' MOTION FOR REIMBURSEMENT OF EXPENSES AND
CREATION OF A FUND FOR FUTURE LITIGATION EXPENSES**

I, James R. Dugan, II, declare as follows:

1. I am a partner at the Dugan Law Firm. 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:

- Investigation of facts for complaint
- Legal research for theories of case
- Work with FDA expert Dr. David Kessler
- Prepare class rep Allied Services for deposition
- Doc review

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 103 hours, which includes 103 attorney hours and 0 hours spent by paralegals.

4. This firm has incurred a total of \$27,676.45 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:

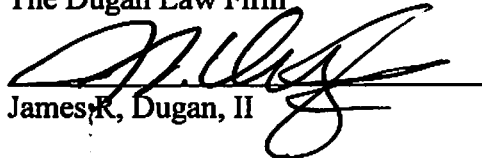
EXPENSE	AMOUNT
Litigation Fund Contribution(s)	20,000.00
Travel/Hotel/Meals	6,551.16
Copying Services	
Research Services	41.10
Telephone/Teleconference/Fax	
FedEx/Messengers/Postage	44.19
Court Fees	1040.00
Other (describe)	
TOTAL	27,676.45

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 Dugan Law Firm's website.

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.

The Dugan Law Firm



James R. Dugan, II

Dated: August 31, 2015