

EXHIBIT 3

**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 Direct Purchaser Class Actions

**DECLARATION OF BRUCE E. GERSTEIN IN SUPPORT OF
PLAINTIFFS' MOTION FOR REIMBURSEMENT OF EXPENSES AND
CREATION OF A FUND FOR FUTURE LITIGATION EXPENSES**

I, Bruce E. Gerstein, declare as follows:

1. I am the managing partner at Garwin Gerstein & Fisher LLP. 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 was appointed co-lead counsel for the Direct Purchaser Class in this litigation. During the course of this litigation, my firm has been involved in the following activities:

- Investigated the facts and legal theories that gave rise to Value Drug Company and Burlington Drug Co., Inc.'s complaint, drafted the initial complaint, and played a principal role in drafting the amended consolidated complaint for the Direct Purchaser Class Plaintiffs;
- Played a principal role in briefing the opposition to Defendants' motions to dismiss; discovery motions, including those challenging Defendants' privilege assertions; and opposition to Defendants' summary judgment motions;
- Drafted discovery requests and participated in numerous meet-and-confer discussions with Defendants regarding the scope of requested discovery;
- Reviewed, analyzed, summarized, and organized million pages of documents and data produced by Defendants;
- Prepared for and took the depositions of four fact witnesses, including the depositions of the key negotiators of the challenged agreements;

- Played a principal role in presenting the case for trial, including preparing witness examinations, drafting and responding to motions in limine, and drafting and responding to trial briefs; and
- Lead settlement discussions on behalf of the Direct Purchaser Class, which included numerous meetings and telephone discussions with various Defendants, communicating regularly with co-counsel and the Direct Purchaser Class Plaintiffs regarding the settlement discussions, and negotiating and drafting the terms of the DRL and Teva settlement agreements and approval papers.

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 11,081.7 hours, which includes 8,136.25 attorney hours and 2,945.45 hours spent by paralegals. My firm spent an additional 307.75 hours, including 297.25 attorney hours and 10.5 paralegal hours, finalizing the Teva settlement agreement and addressing notice and administrative issues related to the Teva settlement.

4. This firm has incurred a total of \$721,572.15 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)	\$525,000.00
Travel/Hotel/Meals	\$139,849.03
Copying Services	\$4,852.00
Research Services	\$46,589.56
Telephone/Teleconference/Fax	\$3,035.52
FedEx/Messengers/Postage	\$1,686.04
Court Fees	\$560.00
Other (describe)	\$0
TOTAL	\$721,572.15

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. My firm's practice emphasizes antitrust class actions and the 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 Garwin Gerstein & Fisher LLP's website. *See* www.garwingerstein.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.

GARWIN GERSTEIN & FISHER LLP

/s/ Bruce E. Gerstein

Bruce E. Gerstein

Dated: September 16, 2015