

EXHIBIT 23

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

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| KING DRUG COMPANY OF FLORENCE, Inc., et al., on behalf of Themselves and all others similarly Situated. Plaintiffs, v. CEPHALON, INC., et al., Defendants. | Civil Action No. 2:06-cv-01787-MSG Judge Mitchell S. Goldberg |
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DECLARATION OF W. KEITH ELMORE

I, W. Keith Elmore, do declare as follows:

1. I am the President of King Drug Company of Florence, Inc. ("King Drug"), a named plaintiff and certified representative of the direct purchaser class in the above-captioned litigation. I have personal knowledge of all matters attested to herein and am authorized to execute this declaration on behalf of King Drug.

2. King Drug was a family-owned pharmaceutical wholesaler located in Florence, South Carolina with headquarters in Wilmington, North Carolina until it ceased business operations in November 2010.

3. On April 26, 2006, I executed an engagement letter on behalf of King Drug wherein King Drug retained certain law firms, namely Smith Segura & Raphael (f/k/a Smith Foote, LLP), Odom & DesRoches, LLP, and Garwin, Gerstein & Fisher LLP to represent King Drug in connection with this class action litigation. I have had a long-standing and highly successful relationship with these firms, having dealt with them for over ten years.

4. Had King Drug retained the law firms and/or attorneys specified in the engagement letter to represent it in an individual action in this complex litigation, King Drug

would have retained these same attorneys based on a 33 1/3% contingency fee in the event of settlement or compromise without trial and/or based on a 40% contingency fee in the event of trial, with any applicable contingency fee percentage computed in addition to out-of-pocket cost and expenses.

5. As a named plaintiff, King Drug has actively participated in this action from its inception. Among other things, King Drug has provided information helpful to counsel in prosecuting this action, and, through various personnel, collected and produced documents and transactional data in response to defendant's document requests. I also answered questions at a deposition taken in February, 2011 by defendants' attorneys pursuant to Federal Rule of Civil Procedure 30(b)(6), for which I was ably prepared and represented by Smith Segura & Raphael. In addition, I participated in a multi-day mediation in the case in January 2014. During the pendency of this case, I have been consulted and kept informed about its progress and the settlement negotiations that eventually resulted in a \$512 million cash settlement with the Cephalon Defendants for the direct purchaser class.

6. I wholeheartedly support final approval of the \$512 million settlement reached between the direct purchaser class and the Cephalon Defendants in this case. King Drug is a sophisticated business enterprise and understands the risks, time, and expense associated with litigating complex antitrust cases like this one. While I am not a lawyer, I feel the settlement obtained by counsel to be an exceptional result based on my experience in several other complex litigations. King Drug has been involved in other actions alleging that generic drug competition was wrongfully delayed or suppressed. Relative to those cases, this case, which has been litigated for nearly a decade, seemed particularly risky, complicated, and expensive.

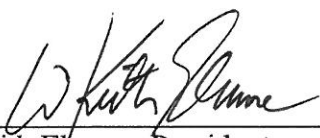
7. I understand that the attorneys appointed by the Court to represent the class in this litigation intend to submit a request to the Court for an attorneys' fee award equal to one-third of the \$512 million settlement fund (plus accrued interest) and for reimbursement of the expenses they incurred litigating this case. King Drug fully supports Class Counsel's application for an award of attorneys' fees and reimbursement of expenses as requested.

8. Class Counsel have repeatedly shown themselves to be experienced and highly skilled in achieving significant recoveries for my company and for direct purchasers more generally in cases alleging delayed or impeded generic competition, and other claims. In this case, Class Counsel provided exceptional legal services to King Drug and the other direct purchasers comprising the aggrieved class in this complex case for almost a decade, which was not without substantial risk.

9. The benefit conferred upon the Class of direct purchasers by the settlement negotiated by Class Counsel is significant. Moreover, Class Counsel's requested fee is consistent with the fees that I understand have been awarded to class counsel in similar antitrust cases involving allegations of impeded generic in which King Drug participated either as a representative plaintiff or a class member.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Dated: August 18, 2015



W. Keith Elmore, President
King Drug Company of Florence, Inc.