

EXHIBIT 24

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

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

DECLARATION OF KEN COUCH

I, Ken Couch, do declare as follows:

1. I was the President of J M Smith Corporation d/b/a Smith Dug Company (“Smith Drug”), a pharmaceutical wholesale business headquartered in Spartanburg, South Carolina, for over 23 years until my recent retirement this past May. I am presently a member of J M Smith Corporation’s Board of Directors. I have personal knowledge of all matters attested to herein and am authorized to execute this declaration on behalf of Smith Drug.

2. Smith Drug is a named plaintiff and certified representative of the direct purchaser class in the above-captioned litigation. On May 17, 2006, I executed an engagement letter on behalf of Smith Drug wherein Smith Drug retained certain law firms, namely Smith Segura & Raphael, LLP (f/k/a Percy, Smith & Foote, LLP), Odom & DesRoches, LLP, and Garwin, Gerstein & Fisher LLP to represent Smith 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 many years.

3. As a named plaintiff, Smith Drug has actively participated in this case from its inception almost ten years ago. Among other things, Smith Drug has, through various

employees, collected and produced documents and transactional data in response to defendants' document requests and, through a corporate designee, answered questions at a deposition taken in February 2011 by defendants' attorneys pursuant to Federal Rule of Civil Procedure 30(b)(6), for which he was ably prepared and represented by Smith Segura & Raphael. I also traveled to Philadelphia in January 2014 and attended a multi-day mediation held before Magistrate Judge Strawbridge in this case. Over the last nine years, I have been consulted and kept informed about the progress of the case, including the settlement negotiations that eventually resulted in a \$512 million cash settlement with the Cephalon, Barr, and Teva Defendants for the direct purchaser class.

4. I wholeheartedly support final approval of the \$512 million settlement reached between the direct purchaser class and the Cephalon, Barr, and Teva Defendants in this case. I feel this \$512 million settlement obtained by counsel, the largest ever in a delayed generic entry case on behalf of direct purchasers, to be an exceptional result. Smith 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 also view the settlement obtained by counsel as an outstanding one based on my experience in several other complex litigations.

5. 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. I fully support Class Counsel's application for an award of attorneys' fees and reimbursement of expenses as requested.

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

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

8. The benefit conferred upon the Class of direct purchasers by the \$512 million settlement negotiated by Class Counsel is substantial.

9. Additionally, 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 competition in which Smith Drug actively participated either as a representative plaintiff or as 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 25, 2015



Ken Couch