

EXHIBIT 27



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August 25, 2015

The Honorable Mitchell S. Goldberg
United States District Court Judge
U.S.D.C., Eastern District of Pennsylvania
601 Market Street
Room 4000
Philadelphia, Pennsylvania 19106-1797

Re: King Drug Company of Florence, Inc., et al v. Cephalon, Inc., et al
Civil Action No. 2:06-cv-01797-MSG

Dear Judge Goldberg:

I am writing in my capacity as General Counsel for Dakota Drug, Inc., a pharmaceutical wholesaler based in Anoka, Minnesota in support of the motion seeking final approval of the proposed settlement and fee award in the above-captioned litigation.

Dakota Drug is an absent class member in the above-described case, and I understand that Dakota Drug will have a claim to recovery out of the Settlement Fund in this case. Class Counsel has fully informed Dakota Drug of the facts and circumstances of the case, including the legal hurdles and other risks involved. Dakota Drug is satisfied that the proposed \$512 million case settlement is fair and adequate and that the proposed attorneys' fee award of one-third of the settlement amount is appropriate in this complex case. In addition to the value of the \$512 million settlement achieved on behalf of the class, Dakota Drug believes that this award is justified by the time and expense that class counsel put into prosecuting and favorably resolving this complex litigation.

For these reasons, Dakota Drug asks the Court to approve the settlement and supports class counsel's application for attorneys' fees and reimbursement of costs.

Very truly yours,

Matthew Kipp