

EXHIBIT 28

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 President and CEO of Miami-Luken, Inc., a pharmaceutical wholesaler based in Springboro, Ohio in support of the motion seeking final approval of the proposed settlement and fee award in the above-captioned litigation.

Miami-Luken is an absent class member in the above-described case, and I understand that Miami-Luken will have a claim to recovery out of the Settlement Fund in this case. Class Counsel has fully informed Miami-Luken of the facts and circumstances of the case, including the legal hurdles and other risks involved. Miami-Luken 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, Miami-Luken 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, Miami-Luken asks the Court to approve the settlement and supports class counsel's application for attorneys' fees and reimbursement of costs.

Very truly yours,



Anthony V. Rattini