

EXHIBIT 23

**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 Actions	

**DECLARATION OF GIRARD GIBBS LLP IN SUPPORT OF
PLAINTIFFS' MOTION FOR REIMBURSEMENT OF EXPENSES
AND CREATION OF A FUND FOR FUTURE LITIGATION EXPENSES**

I, Daniel C. Girard, declare as follows:

1. I am the managing partner of the law firm Girard Gibbs 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 and finalizing the settlement agreement with Teva Pharmaceuticals Ltd. and Teva Pharmaceuticals USA, Inc. (together, "Teva").

GIRARD GIBBS'S WORK IN THIS LITIGATION

2. Girard Gibbs has acted as counsel to class plaintiff International Brotherhood of Electrical Workers Local 595 Health and Welfare Fund ("IBEW") in this litigation and served on the Executive Committee for the End-Payor Class.

3. Throughout the course of the litigation Girard Gibbs has played an active role in the prosecution of End-Payor Class Plaintiffs' claims and worked closely with Co-Lead Counsel. Specifically, the firm's work in this matter has included:

4. *Factual and Legal Investigation of Plaintiffs' Claims.* Girard Gibbs conducted a thorough factual and legal analysis of the claims of class plaintiff IBEW. The firm filed a complaint in the Eastern District of Pennsylvania and participated in the multidistrict litigation

proceedings, including my attendance at the November 29, 2012, hearing of the Judicial Panel of Multidistrict Litigation in Dallas, Texas. Girard Gibbs was also actively involved in case management and coordination efforts once the litigation was transferred to the District of Massachusetts.

5. *Case Management and Strategic Planning.* Throughout the litigation, my firm has participated in strategic decision-making concerning the prosecution of End-Payor Class Plaintiffs' claims. Our firm participated in weekly conference calls with Co-Lead Counsel to discuss the status of the case and litigation strategy. We regularly conferred with Co-Lead Counsel on a variety of issues such as case management, staffing, discovery strategy and status, settlement negotiation, and trial strategy. At the request of Co-Lead Counsel, Girard Gibbs attorneys traveled to Boston on several occasions to attend and assist with preparation for motion hearings and pre-trial conferences.

6. *Discovery.* Our firm spearheaded End-Payor Class Plaintiffs' discovery strategy and was primarily responsible for directing discovery of Defendants on behalf of the End-Payor Class Plaintiffs. Girard Gibbs facilitated and ensured coordination with counsel for the Direct Purchaser Plaintiffs on all aspects of document discovery and document review efforts, including extensive discussions and correspondence with Defendants' counsel to ensure the comprehensive production of documents and responses to written discovery; development of search terms for use in the production of Defendants' electronically stored information; selection of a discovery database vendor; development of a document review protocol and coding sheet; organization of a multi-day document review training session and continued oversight of document review efforts and strategy; coordination of information sharing among various document review teams focused on specific substantive issues; and discovery briefing regarding disputed issues.

7. Girard Gibbs also spent significant time and resources representing class plaintiff IBEW throughout discovery. The firm worked with IBEW and its third party providers to produce documents in response to Defendants' document requests, and prepared and defended IBEW's Rule 30(b)(6) witnesses in their depositions.

8. *Motion Practice and Class Certification.* The firm regularly drafted, reviewed, and revised briefing submitted by End-Payor Class Plaintiffs, including motions to dismiss, discovery motions, summary judgment briefing, and pre-trial motions. Girard Gibbs played a key role in drafting End-Payor Class Plaintiffs' briefing in opposition to Defendants' Rule 23(f) petition of review of the Court's class certification order. The firm was also responsible for drafting proposed findings of fact and conclusions of law submitted to the District Court in connection with the End-Payor Class Plaintiffs' motion for class certification. In addition, the firm took the lead in negotiating the cost and terms of dissemination of notice of class certification to the End-Payor Class, and played a key role in drafting the notice that ultimately went out to the Class.

9. *Trial Preparation.* At the direction of Co-Lead Counsel, Girard Gibbs prepared the examinations and cross-examinations of witnesses expected to be called at trial, and in the course of those and related trial preparation activities reviewed numerous deposition transcripts, prepared corresponding summaries of the depositions, and assisted in the determination of what portions of the transcripts should be designated for trial. The firm also took primary responsibility for researching and drafting End-Payor Class Plaintiffs' proposed jury instructions. In addition, the firm conducted research on discrete issues in support of End-Payor Class Plaintiffs' litigation and trial efforts.

10. *Preparation of Settlement Papers and Notice Plan.* Girard Gibbs took primary responsibility for drafting End-Payor Class Plaintiffs' preliminary and final approval papers relating to their settlements with Dr. Reddy's Laboratories, Ltd. and Dr. Reddy's Laboratories, Inc. (together, "DRL"), and Teva. The firm also reviewed and revised the settlement agreements with both Teva and DRL and consulted with Co-Lead Counsel regarding the terms of the settlements. Girard Gibbs, along with Co-Lead Counsel, worked with Kurtzman Carson Consultants to develop and administer a joint notice plan and notice documents for both the Teva and DRL settlements.

GIRARD GIBBS'S EXPENSES

11. The total number of hours expended by Girard Gibbs from inception of the litigation through November 24, 2014, the date on which the settlement with Teva was agreed to in principal, is 3,907.1 hours, which includes 3,798.7 attorney hours and 108.4 hours spent by paralegals and summer associates. My firm spent an additional 101.1 attorney hours finalizing the Teva settlement agreement, addressing notice and administrative issues related to the Teva settlement, and drafting the motion for final approval of the Teva settlement and related documents.

12. Girard Gibbs has incurred a total of \$339,044.34 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)	\$302,208.89
Travel/Hotel/Meals	\$21,500.79
Copying Services	\$4,477.80

Research Services	\$8,057.60
Telephone/Teleconference/Fax	\$496.00
FedEx/Messengers/Postage	\$1,566.03
Court Fees	\$201.00
Other (parking, meals, case-related in-flight internet use)	\$536.23
TOTAL	\$339,044.34

13. The expenses incurred by Girard Gibbs in this action are reflected on the 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.

GIRARD GIBBS'S ANTITRUST EXPERIENCE

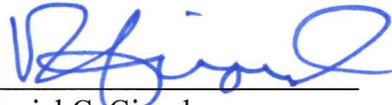
14. Girard Gibbs's practice emphasizes antitrust class actions and the firm has substantial experience in pharmaceutical antitrust class action cases. The firm has been appointment Interim Co-Lead Counsel or a member of the Executive Committee in numerous pharmaceutical antitrust cases pending in district courts throughout the country, including: *In re Lidoderm Antitrust Litigation* (N.D. Cal., Interim Co-Lead Counsel); *In re Solodyn (Minocycline Hydrochloride) Antitrust Litigation* (D. Mass., Executive Committee); *In re Aggrenox Antitrust Litigation* (D. Conn., Executive Committee); *In re Niaspan Antitrust Litigation* (E.D. Pa., Executive Committee). Girard Gibbs has also taken a leadership role in numerous other antitrust multidistrict litigations, including: *In re Capacitors Antitrust Litigation* (N.D. Cal.) and *In re TFT-LCD (Flat Panel) Antitrust Litigation* (N.D. Cal.). Girard Gibbs's resume, attached as

Exhibit A, provides additional information about the firm's experience in litigating class actions and other complex cases.

15. A firm biography and the biography of each attorney currently employed with the firm who has worked on this case are available upon request and on Girard Gibbs's website. See <http://www.girardgibbs.com/attorneys>.

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. Executed this 8th day of September, 2015, at San Francisco, California

GIRARD GIBBS LLP



Daniel C. Girard