

EXHIBIT P

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

IN RE: LIPITOR ANTITRUST LITIGATION	MDL No. 2332
This document relates to: Direct Purchaser Class Actions	Master Docket No. 3:12-cv-2389 (PGS/DEA)

**DECLARATION OF ROBERT A ZAGRODNY, CPA IN SUPPORT OF DIRECT
PURCHASER CLASS PLAINTIFFS MOTION FOR AN AWARD OF ATTORNEYS’
FEES AND REIMBURSEMENT OF LITIGATION EXPENSES**

I, Robert A. Zagrodny, CPA, subject to the penalties of perjury provided by 18

U.S.C. § 1776, hereby declare as follows:

1. I am a Certified Public Accountant (“CPA”) based in Fall River, Massachusetts. I Submit this declaration in support of the Direct Purchaser Class Plaintiffs’ Motion for and Award of Attorneys’ Fees and Reimbursement of Litigation Expenses.

2. On March 28, 2024, I was retained by co-lead counsel for the direct purchaser class to apply agreed-upon procedures to review the litigation expenses paid from the litigation fund maintained by co-lead counsel. Those agreed-upon procedures included, but were not limited to:

- Reviewing the Order on Procedures and Guidelines for Direct Purchaser Plaintiffs’ Counsel’s Time and Expense Submissions [ECF No. 806];

- Reviewing all reported expenses and ensuring that each was supported by a receipt, invoice, or other acceptable form of proof;
- Identifying and bringing to the attention of co-lead counsel any excessive or unreasonable expenses;
- Promptly communicating with co-lead counsel regarding any discrepancies, missing documentation, or other issues; and
- Preparing and signing a declaration on the accounting services performed to be filed with the Court in support of direct purchaser class plaintiffs' motion.

3. To conduct my review, co-lead counsel provided me with an itemized accounting of the unreimbursed litigation expenses that had been paid from the litigation fund throughout the course of the case, including invoice dates, invoice numbers, invoice amounts, vendor names, payment amount, and payment date, as well as supporting documentation for such expenses.

4. During the course of my review, if I determined that (i) the supporting documentation was missing or improper, or (ii) an expense was unreasonable or exceeded according to the criteria provided by co-lead counsel, I notified co-lead counsel to allow them the opportunity to remedy the deficiency.

5. Any expenses for which the original invoice could not be located were specifically discussed with co-lead counsel. In particular:

- There were two payments made from the litigation fund to Cardinal Health. I was provided with correspondence from February 2020 documenting one of those (in the amount of \$68.02), which indicated it was for a share of certain expenses incurred by Cardinal in responding to discovery in the case. I was not provided with documentation as to the second payment (in the amount of \$196.27), but counsel represented that this sum was also paid in connection with discovery in the case.

- The litigation fund paid \$342,654.37 invoices to The CommonSource, which I understand from counsel and a review of documents to be a document hosting vendor that maintained a litigation database for class counsel for many years. Due to the age of certain invoices, I was unable to review some of these invoices, but counsel has represented that the missing invoices were in form and substance similar to, and related to the same services performed (*i.e.*, document hosting) as those invoices that were provided.

6. I can attest that all litigation fund expenses included in the direct purchaser class counsel's request for reimbursement, totaling \$2,074,752.12, are (i) supported by a receipt, invoice, or other acceptable form of proof, and (ii) reasonable and non-excessive as per the above criteria.

7. I have conducted this agreed-upon procedures engagement in accordance with attestation standards, AT 201, Agreed-Upon Procedure Engagements (Statements on Standard for Attestation Engagements 10, as amended) established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of counsel for the direct purchaser class and ultimately the Court. Consequently, I make no representation regarding the sufficiency of the procedures described above for purposes of which this engagement was requested or for any other purpose.

8. Because this engagement did not constitute an examination, I do not express an opinion on the necessity of the expenses submitted, other than to ensure proper compliance with the agreed-upon procedures. Had I performed additional

procedures, other matters may have come to my attention that would have been reported to you.

9. This declaration is intended solely for the information of the Court and counsel for the direct purchaser class and is not intended to be, and should be, used by anyone other than those specified parties.

Executed this 22 day of April, 2024

Robert A. Zagrodny CPA, INC.
Robert A. Zagrodny CPA Inc.
57 North Main Street
Fall River, MA 02720
(508) 677-4707
Massachusetts License Number 2