

DECLARATION OF RAYMOND S. HARTMAN
CALCULATION OF DAMAGES FOR THE NEURONTIN MDL CLASS PLAINTIFFS
AND COORDINATED PLAINTIFFS (AETNA, GUARDIAN AND KAISER)

I. QUALIFICATIONS

1. My name is Raymond S. Hartman. I am Director and President of Greylock McKinnon Associates (GMA), a consulting and litigation support firm located in Cambridge, Massachusetts. I have previously presented my qualifications in my August 2005 Declaration in this matter¹ and do not repeat them here. An updated curriculum vitae and a listing of deposition and trial appearances is presented in Attachment A. My rate of compensation in this matter is \$475.00 per hour. Materials cited in this Declaration appear in Attachment C.

II. OVERVIEW AND SUMMARY

2. I have been asked by counsel to the named Plaintiffs and the Classes to calculate the monetary value of damages. The MDL Classes and Subclasses are defined as follows:

“All private, non-governmental entities in the United States and its territories that paid or reimbursed all or part of the cost of Neurontin prescribed, provided, or administered to natural persons covered by any contract, policy, or plan, for any of the following indications during the following periods of time (the ‘TPP Class’):

TPP Subclass	Subclass Period
Bipolar/Mood Disorders	11/95 – 12/04
Neuropathic Pain	7/95 – 12/04
Migraine/Headache	9/95 – 12/04
Nociceptive Pain	9/95 – 12/04
Doses > 1800 mg/day	3/95 – 12/04

Such entities include, but are not limited to, insurance companies, union health and welfare benefit plans, entities with self-funded plans that

¹ “Estimation of Class-wide Damages, Declaration of Raymond S. Hartman,” *In re: Neurontin Marketing and Sales Practices Litigation*, MDL Docket No. 1629, Master File No. 04-10981, United States District Court, District of Massachusetts, August 8, 2005 (hereafter *Hartman August 2005 Declaration*).

contract with a health insurance company or other entity to serve as a third-party claims administrator to administer their prescription drug benefits, private entities paid by any governmental entity (including a state Medicaid program), and other organizations.”²

The consumer class, composed of separate Subclasses for each indication is defined as follows:

“all individuals in the United States and its territories who, for purposes other than resale, purchased, reimbursed, or paid for some or all of the price of Neurontin, for any of the indications set forth above during the same periods of time.”³

Excluded from both the TPP and Consumer Classes and Subclasses are:

“Defendants and any entity in which any Defendant has a controlling interest, and their legal representatives, officers, directors, assignees and successors and any co-conspirators. Also excluded from the Classes and the Subclasses are any judge or justice to whom this case is assigned, together with any relative of such judge or justice within the third degree of relationship, and the spouse of any such person. Finally, excluded from the Classes and the Consumer Subclass are any individuals (or their estates) who have filed actions for personal injuries resulting from taking Neurontin.”⁴

3. Since submitting my *August 2005 Declaration*, I have been asked to supplement my analysis to include a calculation of the damages incurred by the three Coordinated Plaintiffs: Aetna, Guardian and Kaiser (the “Coordinated Plaintiffs”), who filed separate actions.⁵

4. In calculating damages, I make use of the standard formulaic methodologies that I presented in ¶¶ 12-18 of my *August 2005 Declaration*. I take as my point of departure

² Plaintiffs’ Renewed Motion for Class Certification, *In re Neurontin Marketing, Sales Practices, and Products Liability Litigation*, MDL Docket No. 1629, Master File No. 04-10981, United States District Court, District of Massachusetts, December 19, 2007.

³ *Ibid.*

⁴ *Ibid.*

⁵ See Third Coordinated Amended Complaint, *In re Neurontin Marketing and Sales Practices Litigation*, MDL Docket No. 1629, Master File No. 04-10981, United States District Court, District of Massachusetts, November 2, 2006 (hereafter *TCAC*). I understand, for purposes of assessing damages, that the Coordinated Plaintiffs are proceeding under the same theories of liability and damages as the MDL Class and Subclasses. In addition, I understand that Kaiser, one of the Coordinated Plaintiffs, is also proceeding under California Business and Professions Code § 17200. Restitution and disgorgement are proper remedies under that statute and the method that I use in this Declaration calculates such damages on Kaiser’s behalf. I also understand that there is another group of Coordinated Plaintiffs whose case has been currently stayed by the Court. These are the Plaintiffs in *Assurant Health, Inc. et al. v. Pfizer Inc., et al.*, No. 1:05-cv-10535-PBS referred to as the “Assurant Plaintiffs.” If asked by the Court or counsel, I will calculate damages for the Assurant Plaintiffs using the same methods I implement here.

for the calculation of damages for the TPP and Consumer Classes, the total quantity (measured as total prescriptions or TRx) of Neurontin purchased by the Classes for each of the five specific indications, defined as Subclasses, as a result of the unlawful promotional activities as quantified by Professor Rosenthal. Dr. Rosenthal's results are presented in Table 1 as are my damage calculations for the TPP and Consumer Classes

TABLE 1

<i>Indication</i>	<i>Class Period</i>	SUMMARY OF DR. ROSENTHAL'S RESULTS *		MONETARY DAMAGES BY CLASS, INDICATION AND SPECIALTY (\$) **		
		<i>Fraudulent Prescriptions</i>	<i>Percent of Fraudulent to Actual Prescriptions</i>	<i>TPP Class***</i>	<i>Consumer Class</i>	<i>Total TPP & Consumer Classes</i>
BIPOLAR	11/95 - 12/04					
Psychiatrists		11,710,680	99.4%	623,312,892	253,506,376	876,819,268
MIGRAINE	9/95 - 12/04					
Neurologists		679,075	27.9%	36,090,652	14,519,940	50,610,592
NEUROPATHIC PAIN	7/95 - 12/04					
Neurologist Specialty		2,989,865	25.1%	162,385,268	65,207,055	227,592,323
Other Specialties		6,060,055	99.8%	323,728,679	130,393,974	454,122,653
PHN Specialty		11,725,342	100.0%	627,507,460	252,197,244	879,704,704
Total: Neuropathic Pain		20,775,263	70.0%	1,113,621,407	447,798,274	1,561,419,680
NOICEPTIVE PAIN	9/95 - 12/04					
Neurologist Specialty		710,787	32.9%	37,967,312	15,296,815	53,264,127
Other Specialties		2,153,170	99.8%	114,432,168	45,696,003	160,128,172
PHN Specialty		5,239,256	100.0%	282,803,564	113,516,752	396,320,316
Total: Nociceptive Pain		8,103,212	84.7%	435,203,043	174,509,571	609,712,615
DOSES > 1800 MG/DAY	3/95 - 12/04	2,147,674	37.5%	115,075,923	46,324,188	161,400,111
TOTAL		43,415,904		2,323,303,917	936,658,349	3,259,962,266

* Source: Rosenthal Declaration, Attachment G.

** As described below in Section III, Dr. Rosenthal's Fraudulent Prescriptions are the starting point for my analysis and these quantities are adjusted for use in my damage calculations. For example, Medicaid units are removed for the calculation of TPP damages.

*** Damages to the TPP Class do not include damages to the Coordinated Plaintiffs.

defined above. Absent Defendants' challenged conduct, Class members would not have purchased those quantities of the product. I have been instructed by counsel that the recoverable damages consist of the entire amount that Class members paid for those fraudulently and unlawfully induced Neurontin purchases.⁶

Table 2 presents my damage calculations including prejudgment interest.⁷ I present the Coordinated Plaintiffs' damages in Section V below. I discuss implementation of my model for the MDL Classes in Section III and calculate damages using that model for the MDL Classes in Section IV. Note finally that all damage calculations are *net of rebates paid* on the damage amounts to those entities receiving rebate payments, as discussed in Section VI.

TABLE 2: DAMAGES WITH PREJUDGMENT INTEREST FOR THE MDL CLASSES AND SUBCLASSES (\$)						
	<i>Bipolar/Mood Disorders</i>	<i>Migraine/ Headache</i>	<i>Neuropathic Pain</i>	<i>Nociceptive Pain</i>	<i>Doses > 1800 mg/day</i>	<i>Total for all Subclasses</i>
TPP Class *	944,499,095	53,580,951	1,631,069,422	628,198,454	179,210,897	3,436,558,819
Consumer Class	318,013,319	18,009,957	551,165,208	213,120,312	59,056,391	1,159,365,187
Total	1,262,512,414	71,590,908	2,182,234,631	841,318,766	238,267,288	4,595,924,007

*Note: Damages to the TPP Class do not include damages to the Coordinated Plaintiffs

III. THE DAMAGE MODEL

5. To calculate damages, I begin with Equation (1) that I identified in my *August 2005 Declaration*. I modify this equation to account for the different Classes, Subclasses and Damage Periods as identified in the revised Class definition presented above.

⁶ While I defer my discussion of the Coordinated Plaintiffs to Section V, this definition of damages also applies to the Coordinated Plaintiffs. Specifically, absent Defendants' challenged conduct, the Coordinated Plaintiffs would not have purchased those quantities fraudulently induced, and per instructions from counsel, the Coordinated Plaintiffs' recoverable damages consist of the entire amount that they paid for those fraudulently and unlawfully induced Neurontin purchases.

⁷ For prejudgment interest, I use the interest rate on 1-year Treasury bills for consumer damages and the prime rate for TPP and Coordinated Plaintiffs damages. Both rates are conservative for the groups being analyzed. I can easily introduce alternative prejudgment interest rates should I be so directed by the Court or counsel. In addition, should it be needed, damages with prejudgment interest reported in Table 2 for the Consumer Class can be disaggregated for each of the payer groups identified in Attachment B and discussed below in Section III for the Consumer Class.

6. In doing so, I denote the total quantity fraudulently induced as Q_{jt} , where j identifies the indication for which Neurontin was prescribed⁸ and t denotes the time period of the sale (year and quarter, January 1995 through 2004).⁹ Q_{jt} is the difference between total scripts of Neurontin prescribed and filled by indication j and those units that would have been prescribed and filled absent the alleged fraudulent promotional activities and other unlawful conduct. It is the quantity of Neurontin (by j and t) subject to damage analysis.

7. It is useful to denote the relevant Classes as follows: $c = 1$ for all TPPs (excluding the two Coordinated Plaintiffs, Aetna and Guardian); $c = 2$ for all consumers, including uninsured cash payors, all insured consumers paying either flat copays or coinsurance, and Medicaid enrollees paying copays. I use c to differentiate the quantity of TRx subject to damages for each Class as Q_{jt}^c .¹⁰

8. Using this designation for Classes 1 & 2; $j = 1 - 5$ for each of the indications (Subclasses) noted in the Class definition (see ¶ 2 and footnote 8); and $t = Q1:1995 - Q4:2004$;¹¹ I enter these values of Q_{jt}^c into Equation (1) of my *August 2005 Declaration* as

$$(1) \quad D_{jt}^c = P_{jt}^c * Q_{jt}^c,$$

where P_{jt}^c is the average amount paid per Rx of indication j by members of Class c in period t , and Q_{jt}^c is the number of prescriptions written and filled for indication j by members of Class c .

9. The damage calculations are subject to the following technical details.

- The data that I use to calculate aggregate Class-wide damages is Verispan VONA data, which summarize TRx filled at retail and reimbursed by TPPs, uninsured cash payers and Medicaid. Where appropriate I adjust the VONA data for TRx reimbursed by Medicaid using CMS data.

⁸ Each indication corresponds to an aggregation of ICD-9 diagnosis codes as described by Professor Rosenthal in her August 11, 2008 Declaration in this matter. See her Attachment I for a listing of these ICD-9 codes. I denote the five indications ($j = 1-5$) as follows: $j = 1$ for treatment of bipolar and mood disorders; $j = 2$ for treatment of migraines and headaches; $j = 3$ for treatment of specific types of neuropathic pain; $j = 4$ for treatment of specific types of nociceptive pain; and $j = 5$ for “overdosing” (dosing over 1800 mg per day).

⁹ While the Class Period was originally defined to run from January 1994 through the present, it has been revised as noted above in ¶ 2 for Damage Periods of differing lengths from January 1995 through 2004. The notation used here reflects an appropriate aggregation and adaptation of the notation that I introduced in my *August 2005 Declaration*. Specifically, in ¶ 12 of my *August 2005 Declaration*, I stated “Let me denote the actual number of extended units of Neurontin purchased by Class members over the damage period *as a result of the unlawful promotional activities* as Q_{ijt} , where i denotes a particular dosage of Neurontin; j denotes a particular diagnosis for which Neurontin was prescribed (based upon ICD-9 codes); and t denotes the time period of the sale (year and quarter, January 1994 to the present).” In my analysis here, I simply aggregate TRx over dosage i as $Q_{jt} = \sum_i Q_{ijt}$, for $j = 1-5$.

¹⁰ This denotation is for exposition only; $Q_{jt} \neq \sum_c Q_{jt}^c$.

¹¹ Note that the TRx for some indications j will not be included for all quarters.

- I use the VONA and CMS data to calculate damages for all TPPs including Aetna and Guardian; all consumers, insured by all TPPs, who pay flat copays or percentage coinsurance on the prescriptions filled; uninsured cash payers; and those consumers paying copays on TRx reimbursed by Medicaid. Note that I do not calculate damages incurred by Medicaid, only damages to consumers who are Medicaid enrollees paying a copay.
- I disaggregate total damages to all TPPs into those incurred by all TPPs except Aetna and Guardian and those incurred specifically by Aetna and by Guardian. However, the consumers insured by Aetna and Guardian are not netted out of the Consumer Class. Since Kaiser is not included in the VONA survey, I do not need to net it out of the VONA data.
- As a result, the implementation of Equation (1) for each of the Classes provides the following damages measures:
 - For $c = 1$ (i.e., the TPP Class), $D_{jt}^1 = P_{jt}^1 * Q_{jt}^1$, where Q_{jt}^1 is the total TRx reimbursed by all TPPs (except Aetna and Guardian) for indication j ; P_{jt}^1 is the average reimbursement rate paid by TPPs as measured by the VONA data (net of the average copay/coinsurance paid by the insureds).
 - For $c = 2$ (i.e., the Consumer Class), $D_{jt}^2 = P_{jt}^2 * Q_{jt}^2$, where Q_{jt}^2 is the total TRx prescribed and filled for all Consumer Class members for indication j . It includes the TRx paid for by uninsured cash payers; insured consumers paying flat copays or coinsurance; and Medicaid enrollees paying copays on scripts reimbursed by Medicaid. The reimbursement rate paid by each of these four groups of consumers differs; that is, P_{jt}^2 is not the same for each group. I express it as a single reimbursement rate for expositional purposes here. In Section IV, I describe the calculation of the prices paid by each group in detail.

IV. ANALYSIS – MDL CLASSES

10. Having described generally the calculation of damages, let me turn to a more exact discussion and presentation of those calculations.

11. In Attachment B, I present the data that I use to calculate the components of the damage formulae introduced in Section III. I present calculations of average prices per Rx for Neurontin for the various Classes over the relevant Damage Periods. I present the methods by which I calculate, by Classes and Subclasses, the quantity of TRx subject to monetary relief as damages. For both the TPP and Consumer Classes (i.e., Class 1 and 2), the prices are calculated using monthly VONA data (aggregated to quarters) summarizing total expenditures and TRx for Neurontin by strength at retail pharmacies.

A. TPPs – Valuation of Damages per Rx

12. For Class $c = 1$, damages per script (Rx) are measured as P_t^c , the average TPP reimbursement rate per Rx, where $P_{jt}^c = P_t^c$ for all indications $j = 1$ through 5.¹² For each Subclass, aggregate damages are measured as $D_{jt}^1 = P_t^1 * Q_{jt}^1$, where Q_{jt}^1 is the TRx reimbursed for indication j by all TPPs (excluding Aetna and Guardian) as a result of the challenged conduct, i.e., the fraudulent and unlawful promotion.

13. The VONA data do not differentiate across TPPs; therefore, the average reimbursement per Rx of Neurontin at retail in time t provides a calculation of the reimbursement at retail for all TPPs in Class 1; that is, P_t^1 . However for purposes of calculating damages to the TPPs, the average reimbursement rate paid at retail must be reduced by the average copayment or coinsurance paid by the relevant insureds.

14. This calculation is performed as follows. The reimbursement rate paid on average by all TPPs, *prior to deduction of copay/coinsurance*, is calculated and presented in Table B.1. Total Rx and total dollars reimbursed at retail are presented in columns 1 and 2 of B.1. Netting out those Rx and dollars reimbursed by Medicaid for its enrollees (columns 3 and 4) provides the measure of average reimbursement rate at retail by TPPs over 1995 – 2004 (column 5).

15. Because the VONA survey does not gather or provide data for mail-order pharmacies, the quantities prescribed through mail order and their prices must be independently addressed and included. It is well known that scripts filled at mail-order are less costly than those filled at retail. I use supplemental data sources to calculate the reimbursement rates paid at mail-order pharmacies and the number of scripts filled through mail-order pharmacies. Based upon those data sources, I calculate the average price per Rx paid by TPPs at mail-order (column 9) and the weighted average price across retail and mail-order pharmacies (column 11).

16. For those Rx calculated by Professor Rosenthal to have been induced by Pfizer's unlawful promotion, the aggregate average damage per Rx (weighted over the mix of Rx filled at retail and at mail-order) incurred by all TPPs is the amount presented in column 11 of Table B.1, *after deducting the portion of that reimbursement paid by consumers as copay or coinsurance*. I address this deduction below.

B. Consumers Class – Valuation of Damages per Rx

17. Given the nature of the VONA survey data available, I calculate the average reimbursement rate paid at retail for scripts reimbursed by both TPPs and uninsured cash payers, that is, the average is the same for TPPs and uninsured cash-paying consumers. That measure is reiterated in column 1 of Table B.2. Also included in Table B.2 are average flat copays paid by insured consumers (column 2) paying flat copays; the average coinsurance amount paid by insured consumers paying coinsurance (column 3); and the weighted average Medicaid copay paid by Medicaid enrollees (column 4).

¹² The VONA data are not differentiated by indication. VONA provides total dollars, total extended units (EU) and total Rx by dosage (strength). I take total dollars/TRx for the weighted-average (weighted over dosage) reimbursement at retail per Rx (script).

Column 5 summarizes the average price paid per Rx by Kaiser; this price will be used in Section V to monetize Kaiser damages.

C. Calculation of Aggregate Class-wide Damages to Classes 1 and 2

18. Using the valuation calculations in Tables B.1 and B.2, I calculate aggregate Class-wide damages to the two MDL Classes in Table B.4 as follows.

19. Columns 1 through 11 of Table B.3 present, by indication and physician specialty, the aggregate TRx caused to be prescribed, filled and paid for at retail *plus* mail-order by Pfizer's unlawful promotion. These TRx are derived from Professor Rosenthal's econometric analysis.

20. The TRx caused by the fraudulent promotion by indication and specialty from columns 1 through 11 are taken as the input to each of five tables, B.4.a through B.4.e, calculating the damages. Let me describe the calculations in Table B.4.a in some detail; this table addresses damages from unlawfully induced scripts prescribed for the treatment of bipolar and mood disorders. The calculations in Tables B.4.b through B.4.e for indications $j = 2$ through 5 are analogous.

21. In Table B.4.a, those TRx induced by the unlawful promotion reimbursed by Medicaid (column 2) are excluded from damages to Class 1 and netted out, yielding Non-Medicaid TRx in column 3. Note, however, that the copays paid by consumers who are Medicaid enrollees on these TRx are included in the aggregate damages to the Consumer Class. The Non-Medicaid TRx induced by the fraud can be allocated to the following groups: TRx reimbursed by the TPPs included in Class 1 (all TPPs except Aetna and Guardian; column 4); those TRx paid for by uninsured cash payers (column 5); those TRx reimbursed by all TPPs for which either a flat copay (column 6) or a percentage coinsurance (column 7) are paid by the insureds. Note that the TRx for which damages are caused to insured consumers include those reimbursed by the TPPs in Class 1 and those reimbursed by two of the Coordinated Plaintiffs, Aetna and Guardian.

22. Given the TRx allocable to particular Subclasses or payer groups, the valuations of those TRx which had been presented in Table B.2 are reiterated in columns 8 through 12 for purposes of calculating damages. Specifically, returning to the damage equation,

$$(1) \quad D_{jt}^c = P_{jt}^c * Q_{jt}^c,$$

- For the TPPs in Class 1 ($c = 1$) the damages for indication $j = 1 =$ bipolar and mood disorders are calculated using P_{jt}^c in column 8 and Q_{jt}^c in column 4. Note that the monetization of TPP damages nets out the amount paid by insureds as copays/coinsurance.
- The damages to consumers, Class 2 ($c = 2$) for indication $j = 1$ involves the summation of damages to four groups of consumers: for uninsured cash payers, P_{jt}^c is given in column 9 and Q_{jt}^c is given in column 5; for those insured consumers paying flat copays, P_{jt}^c is given in column 10 and Q_{jt}^c is given in column 6; for those insured consumers paying a percentage coinsurance, P_{jt}^c is given in column 11 and Q_{jt}^c is given in column 7; and for those consumers who

are Medicaid enrollees and pay the Medicaid flat copay, P_{jt}^c is given in column 12 and Q_{jt}^c is given in column 2.

23. The damages are presented for Class 1 (i.e., the TPP Class), each subset of consumers in Class 2 and for the aggregate over all members of Class 2 (i.e., the Consumer Class) in columns 13 through 18. Analogous calculations are provided in Tables B.4.b through B.4.e for the other four Subclasses.¹³ Tables B.8.a and B.8.b present the damages calculations for inclusive of prejudgment interest.

V. ANALYSIS – COORDINATED PLAINTIFFS

24. As indicated above, I have also been asked to calculate damages for the three Coordinated Plaintiffs, Aetna, Guardian and Kaiser. I have been asked to calculate damages for these plaintiffs using the same theory of recovery put forward above for the MDL Classes.¹⁴ The results are summarized in the text as Tables 3, 4 and 5. My calculation of

TABLE 3: DAMAGES FOR AETNA (\$)						
	<i>Bipolar/Mood Disorders</i>	<i>Migraine/Headache</i>	<i>Neuropathic Pain</i>	<i>Nociceptive Pain</i>	<i>Doses > 1800 mg/day</i>	<i>Total for all Subclasses</i>
Monetary Damages	26,489,962	1,485,831	45,931,428	17,297,933	4,711,927	95,917,081
Damages with Pre-judgment Interest	40,744,792	2,238,846	68,315,983	25,381,961	7,432,244	144,113,826

¹³ In addition, for neuropathic and nociceptive pain, the damage numbers are also broken out by physician specialty in Tables B.4.c.1-3 and B.4.d.1-3.

¹⁴ That is, as discussed above in ¶ 4, the Coordinated Plaintiffs should recover the full amount paid for each Neurontin Rx that was caused by Defendants' fraudulent and unlawful promotion. I understand that the Coordinated Plaintiffs have alleged in their complaints an additional theory of damages (TCAC ¶¶ 173-74) and counsel have informed me that various medical experts have confirmed that other less expensive therapeutic alternatives were available during the relevant time period to treat the indications at issue. For example, the Barkin Report (at page 5) identifies alternative drug therapies for the treatment of bipolar and mood disorders. Had the Coordinated Plaintiffs and others purchased such alternative treatments absent Defendants' challenged conduct rather than Neurontin, the cost of treatment would have been far less. I address this issue quantitatively for Kaiser below in footnote 16.

TABLE 4: DAMAGES FOR GUARDIAN (\$)						
	<i>Bipolar/Mood Disorders</i>	<i>Migraine/Headache</i>	<i>Neuropathic Pain</i>	<i>Nociceptive Pain</i>	<i>Doses > 1800 mg/day</i>	<i>Total for all Subclasses</i>
Monetary Damages	1,453,102	81,343	2,538,425	956,412	242,887	5,272,170
Damages with Pre-judgment Interest	2,196,473	121,071	3,750,256	1,394,498	375,206	7,837,505

TABLE 5: DAMAGES FOR KAISER (\$)						
	<i>Bipolar/Mood Disorders</i>	<i>Migraine/Headache</i>	<i>Neuropathic Pain</i>	<i>Nociceptive Pain</i>	<i>Doses > 1800 mg/day</i>	<i>Total for all Subclasses</i>
Monetary Damages	26,979,505	1,592,122	49,480,672	19,767,288	4,642,675	102,462,262
Damages with Pre-judgment Interest	40,011,488	2,314,459	71,495,135	28,170,541	6,948,376	148,939,999

damages for Aetna and Guardian is analogous to the calculation of damages for the MDL TPP Class. My calculation of damages for Kaiser differs as described below. Tables 3 through 5 present the damages for each of the Coordinated Plaintiffs by indication in nominal dollars and with prejudgment interest.¹⁵

A. Aetna and Guardian – Valuation of Damages per Rx

25. The method to monetize the damages per Rx for Aetna and Guardian is identical to that performed for the MDL TPP Class. See Section IV above for a discussion of this calculation.

B. Kaiser – Valuation of Damages per Rx

26. The valuation of those Neurontin Rx prescribed and filled by Kaiser as a result of the challenged conduct is presented in column 5 of Table B.2. Because Kaiser's purchases are not included in the VONA survey, the calculation of prices and quantities for Kaiser comes directly from Kaiser data provided to me.

27. In order to calculate damages, I make use of Kaiser data quantifying TRx filled by quarter (Q_t^{Kaiser}) and the average price (P_t^{Kaiser}) at which the TRx were filled. I use the VONA quantity data introduced and analyzed by Professor Rosenthal to calculate Kaiser scripts subject to damages (that is, those scripts that would not have been prescribed and

¹⁵ For prejudgment interest, I use the prime rate for reasons put forward in footnote 7. As with the MDL Class damages, if asked I can readily introduce alternative prejudgment interest rates.

filled, absent the challenged conduct), and I monetize these quantity damages using the prices (P_{jt}^{Kaiser}) paid by Kaiser for the TRx caused by the challenged conduct. The result is $D_{jt}^{\text{Kaiser}} = P_{jt}^{\text{Kaiser}} * Q_{jt}^{\text{Kaiser}}$.

C. Calculation of Damages to the Coordinated Plaintiffs

28. Tables B.5 through B.7, respectively, summarize the damages to the Coordinated Plaintiffs, Aetna, Guardian and Kaiser. The tables are generated using the following analytic conventions.

29. Aetna and Guardian have provided claims-based transactional data for TRx reimbursed nationally for the prescription of Neurontin over the Damage Period. Using these TRx, I calculate, on a quarterly basis, the percentage of TRx reimbursed by *all* TPPs that are accounted for by Aetna and Guardian. These percentages range from 1.6%-3.2% for Aetna and 0.1%-0.2% for Guardian. I assume that the prescribing behavior of physicians treating those consumers insured by Aetna and Guardian is the same as the prescribing behavior of all physicians in the country. I assume that the physicians treating those consumers insured by Aetna and Guardian have been subjected to the same promotional efforts by Defendants as all other physicians in the country. In that case, the percentage of total Rx accounted for by Aetna and Guardian nationally will be the appropriate percentage to apply to the TRx induced by the unlawful promotion by indication. Hence, Table B.5 applies the Aetna quarterly percentage to each of the total fraudulent TRx presented in column 1 of Tables B.4.a through B.4.e. The results are columns 2 through 6 in Table B.5, which present the calculation of those TRx by indication reimbursed by Aetna as a result of Defendants' fraudulent and unlawful promotion. Table B.6 similarly applies the Guardian quarterly percentages, producing calculations of the TRx reimbursed by Guardian as a result of Defendants' fraudulent and unlawful promotion. It is precisely this method that was used to net Aetna and Guardian TRx out of the group of *all* TPPs to calculate damages to the MDL TPP Class (i.e., Class = 1) in Tables B.4.a through B.4.e.

30. Having calculated the TRx reimbursed by Aetna and Guardian by indication, I monetize those damages using the same average valuation measures used for all other TPPs in Class 1 – the TPP retail reimbursement rate net of the average copay/coinsurance presented in column 8 of Tables B.4.a through B.4.e. These net TPP reimbursement rates are the same across indications; I present them in column 8 of Tables B.5 and B.6. Using Equation (1) by indication, total damages to Aetna by indication are presented in columns 9 through 13 in Table B.5 and for Guardian columns 9 through 13 of Table B.6.

31. The damages to Kaiser are calculated as follows. Counsel have provided me with quarterly data summarizing the total scripts (TRx) of Neurontin filled by Kaiser physicians and the average price to Kaiser of those scripts. These two data series are presented in columns 1 and 8 of Table B.7.

32. Professor Rosenthal's econometric analysis by indication and specialty measures the extent to which TRx by indication and physician-specialty would have been reduced absent the unlawful promotion. Translating those reductions into percentages of all TRx actually sold at retail (from VONA), I apply those percentages to Kaiser's TRx by indication and specialty. The result is an analogous calculation of the TRx induced by

the unlawful promotion, which are presented by indication in columns 2 through 6 of Table B.7. The details of the calculations are provided in the notes to Table B.7. Using the price per Rx in column 8, I monetize these damages in columns 9 through 13, using the adaptation of Equation (1) put forward in ¶ 27 above.¹⁶

33. Tables B.8.c through B.8.e present the damages calculations for the three Coordinated Plaintiffs inclusive of prejudgment interest.

VI. ADJUSTMENT FOR REBATE PAYMENTS

34. In a variety of antitrust matters in which I have reviewed brand-name drug manufacturer invoice, chargeback and rebate data, I have found brand-name drug manufacturer rebate payments to range from 4-8% of the gross invoice amount charged. These rebates are typically paid to PBMs, which in turn retain some portion. Selected survey information has found rebates paid by manufacturers to PBMs generally to be about 5% of drug spending.¹⁷ Because total rebates paid by manufacturers to PBMs do not flow through to TPPs, overcharges paid by TPPs for challenged conduct should not be reduced by the full amount of rebates paid by the manufacturer. One survey on PBMs found that the amount of rebate pass-through ranged from 9% to 75%, with a median of 54%.¹⁸ Therefore, on average, TPPs receive about 2.7% of drug spending as rebates (i.e., $5\% * 54\% = 2.7\%$).

¹⁶ As mentioned in ¶ 24 above, I have calculated and reported damages for the Coordinated Plaintiffs under the same theory of recovery put forward by the MDL Plaintiffs. Had I implemented an alternative theory of recovery allowing the Coordinated Plaintiffs to recover only the amounts paid in excess of the cost of a reasonable set of therapeutic substitutes (costs I have been able to calculate based upon the medical testimony identified in footnote 14 above and information identified by the Coordinated Plaintiffs during discovery), the damages calculated for Kaiser (ex prejudgment interest) would have been at least \$89,175,677, implying that Kaiser would have spent at least 91% less than they actually spent on the fraudulently-induced Neurontin prescriptions. This calculation is based upon the four indications for which I was able to calculate a but-for price ($j = 1-4$). See Kaiser Data File 1 (July 31, 2008). Counsel directed me as to which alternative drugs listed therein to consider for each indication.

Since I have not implemented this theory for the overdosing indication ($j = 5$), this calculation is conservative. I am able, if asked, to extend this theory of recovery to overdosing and to calculate damages to the other coordinated Plaintiffs under this theory. The extension would make use of the same methodologies and the same data sources that I have already used and presented here.

¹⁷ See Kaiser Family Foundation, Prepared by Mathematica Policy Research, Inc., *The Role of PBMs in Managing Drug Costs: Implications for a Medicare Drug Benefit*, January 2000, p. 20 and Congressional Budget Office, *Prescription Drug Pricing in the Private Sector*, January 2007, p. 16. See also David H. Kreling, "Cost Control for Prescription Drug Programs: Pharmacy Benefit Manager (PBM) Efforts, Effects, and Implications, A background report prepared for the Department of Health and Human Services Conference on Pharmaceutical Pricing Practices, Utilization and Costs," August 8-9, 2000, Georgetown University, Washington, DC available at <http://aspe.hhs.gov/health/reports/Drug-papers/Kreling-Final.htm>, accessed August 1, 2008.

¹⁸ See Federal Trade Commission, *Pharmacy Benefit Managers: Ownership of Mail-Order Pharmacies*, August 2005, p. 59, Table III-1. Data cited are from 2002 and 2003. Note that the pass-through percentage is $1 -$ the PBM retention rates cited in this document. While I have used the median pass-through percentage (54%), the mean (53%) also yields a comparable rebate adjustment.

35. The implications for my damage analysis here are the following. For every \$100 of damages incurred, on average, by a TPP as payments for Neurontin fraudulently and unlawfully promoted, Defendants would pay \$5.00 in rebates. On average, PBMs would keep \$2.30 while and, on average, they would pass on \$2.70 to the TPP that incurred the \$100 in damages. Therefore, the economic damage to that TPP, net of rebates, would be $\$100 - \$2.70 = \$97.30 = (100.00\% - 2.70\%)*\$100 = 97.3\%*\$100.00$.

36. Based upon these data, I conclude that a reasonable reduction in damages due to the payment of rebates to the TPPs in Class 1 and to Aetna and Guardian is 2.7%.¹⁹ This reduction is reflected in the total damage calculations reported in Tables B.4 through B.7. Kaiser's price offsets are reflected in discounts rather than rebates.

I reserve the right to supplement this report if additional information becomes available or upon further direction from the Court.

I declare under penalty of perjury that this Declaration is true and correct.

/s/ Raymond S. Hartman

Dr. Raymond S. Hartman, August 11, 2008

¹⁹ I have received incomplete rebate data from Aetna. As I describe in the notes to Table B.5, the data suggest that rebates received as a percent of Aetna reimbursement for Neurontin were less than 2.7%. Hence, given the data I have reviewed, my use of 2.7% is conservative to Defendants. I also note that Aetna now has its own PBM and it is unclear whether the data I have reviewed includes payments to the PBM line of business.

Attachment A

Raymond S. Hartman
Curriculum Vita

Date of Birth: 3/31/47

Address/Phone: Greylock McKinnon Associates
1 Memorial Drive, Suite 1410
Cambridge, MA 02142
617-871-6901

DEGREES

B.A. (MAGNA CUM LAUDE) Princeton University 1969

M.S. Massachusetts Institute of Technology 1971

Ph.D. Massachusetts Institute of Technology 1977

Ph.D. DISSERTATION

An Oligopolistic Pricing Model of the U.S. Copper Industry (MIT, 1977)

HONORS, SCHOLARSHIPS, AND FELLOWSHIPS

1969-71 National Science Foundation Fellowship to MIT
1965-69 Alfred P. Sloan Scholarship to Princeton
1969 Woodrow Wilson Fellowship Honorable Mention
1965 National Merit Scholarship Finalist

RESEARCH AND TEACHING INTERESTS

Econometrics/Statistics
The Economics of Regulated Industries
Energy and Environmental Economics
Microeconomics
Industrial Organization
Law and Economics

POSITIONS

1967-1969	Research Staff, Financial Research Center and Center for Economic Research, Princeton University
1970	Research Staff, Board of Governors, Federal Reserve Board, Washington, DC
1972-1992	Consultant and Staff Economist, Arthur D. Little, Inc.
1977-1984	Research Faculty, Massachusetts Institute of Technology
1977-1983	Assistant Professor, Department of Economics, Boston University
1983-1989	Associate Professor, Department of Economics, Boston University
1983-1988	Principal & Academic Principal, The Analysis Group
1988-1993	Visiting Associate Professor/Visiting Faculty, Boalt School of Law, University of California, Berkeley
1988-1995	Founding Principal, The Law and Economics Consulting Group
1995-1996	Vice President, Charles River Associates
1996-1999	Senior Consultant, Charles River Associates
1996-2000	Director, Cambridge Economics, Inc.
2000-2004	Special Consultant, Lexecon Inc.
1997-	Director and President, Greynock McKinnon Associates

OTHER PROFESSIONAL ACTIVITIES

Research Referee, *Bell/Rand Journal of Economics, Resources Policy, IPC Science and Technology Press, Management Science, Land Economics, Science, Energy Journal, Applied Economics, Econometrica, Review of Economics and Statistics, Journal of Business and Economic Statistics, International Economic Review, Journal of Economics and Management Strategy, Pakistan Journal of Applied Economics, Journal of Health Economics, American Economic Review, Review of Industrial Organization*

PAPERS APPEARING IN OR BEING SUBMITTED FOR PUBLICATION IN REFEREED JOURNALS AND BOOKS

"Frontiers in Energy Demand Modeling," Annual Review of Energy, 4, 1979.

"The Economic Impacts of Environmental Regulations on the US Copper Industry," with K. Bozdogan and R Nadkarni, The Bell Journal of Economics, 10(2), Autumn 1979, pp 589-618.

"Schumpeterian Waves of Innovation and Infrastructure Development in Great Britain and the United States: The Kondratieff Cycle Revisited," with D. Wheeler, Research in Economic History, 1979, Vol 4, Chapter 2.

"U. S. Demand for Copper: An Introduction to Theoretical and Econometric Analysis," with K. Bozdogan, in R. Mikesell, The World Copper Industry, Resources for the Future, 1979, Chapter 5.

"Some Evidence on Differential Inventory Behavior in Competitive and Non-Competitive Market Settings," Quarterly Review of Economics and Business, 20(2), Summer 1980, pp. 11-27.

"Short-Run Residential Demand for Fuels: A Disaggregated Approach," with A. Werth, Land Economics, 57(2), May 1981, pp. 197-212.

"An Analysis of Department of Energy Residential Appliance Efficiency Standards," The Energy Journal, 2(3), Summer 1981, pp. 49-70.

"A Note on the Use of Aggregate Data in Individual Choice Models: Discrete Consumer Choice Among Alternative Fuels for Residential Appliances," Journal of Econometrics, 18, 1982, pp. 313-335.

"A Probability Model of Oligopoly Pricing," Applied Economics, 14(3), June 1982, pp. 219-234.

"A Note on Externalities and the Placement of Property Rights: An Alternative Formulation to the Standard Pigouvian Results," The International Review of Law and Economics, 2(1), June 1982, pp. 111-118.

"A Note on the Appropriateness of Conditional Logit for the Modeling of Residential Fuel Choice," Land Economics, 58, November 1982, pp. 478-87.

"The Estimation of Short-Run Household Electricity Demand Using Pooled Aggregate Data," Journal of Business and Economic Statistics, 1(2), April 1983, pp. 127-135.

"The Importance of Technology and Fuel Choice in the Analysis of Utility-Sponsored Conservation Strategies for Residential Water Heating," The Energy Journal, 5(3), July 1984.

"Measuring the Effects of Utility-Sponsored Conservation Programs - Do the Programs Work," Energy Systems and Policy, 8(3), 1984.

"The Estimation of the Effects of Utility-Sponsored Conservation Programs," with M. Doane, Applied Economics, 18(1), 1986, pp. 1-25.

"Household Discount Rates Revisited," with M. Doane, The Energy Journal, 7(1), Winter 1986.

"Energy Conservation Programmes: The Analysis and Measurement of Their Effects," Energy Policy, October 1986.

"Product Quality and Market Efficiency: The Effect of Product Recalls on Resale Prices and Firm Valuation," The Review of Economics and Statistics, 69(2), May 1987, pp. 367-371.

"The Use of Hedonic Analysis for Certification and Damage Calculations in Class Action Complaints," with M. Doane, The Journal of Law, Economics and Organization, Fall 1987.

"Taking the Con Out of Conservation Program Evaluation" with Michael Doane, Resources and Energy, 9, 1987, pp. 187-207.

"Self-Selection Bias in the Evaluation of Voluntary Energy Conservation Programs," Review of Economics and Statistics, 70(3), August 1988.

"Household Preference for Interruptible Rate Options and the Revealed Value of Service Reliability," with M. Doane and C.K. Woo, The Energy Journal, 9, 1988.

"Households' Perceived Value of Service Reliability: An Analysis of Contingent Valuation Data," with M. Doane and C.K. Woo, The Energy Journal, 9, 1988.

"An Empirical Model of Product Design and Pricing Strategy," International Journal of Industrial Organization, 7(4), December 1989.

"Hedonic Methods for Evaluating Product Design and Pricing Strategies," Journal of Economics and Business, 41(3), August 1989.

"Status Quo Bias in the Measurement of Value of Service," with M. Doane and C.K. Woo, Resources and Energy, Volume 12, 1990, pp. 197-214.

"Product Emulation Strategies in the Presence of Reputation Effects and Network Externalities: Some Evidence from the Minicomputer Industry," with D. Teece, Economics of Innovation and New Technology, Volume 1, 1990, pp. 157-182.

"Consumer Rationality and the Status Quo," with M. Doane and C.K. Woo, Quarterly Journal of Economics, Volume 106, February, 1991, pp. 141-162.

"A Monte Carlo Analysis of Alternative Estimators in Models Involving Selectivity," Journal of Business and Economic Statistics, 9(1), January, 1991, pp. 41-49.

"Assessing Market Power in Regimes of Rapid Technological Change," with D. Teece, W. Mitchell and T. Jorde, Industrial and Corporate Change, 2(3), 1993, pp. 317-350.

"Estimation of Household Preferences for Long Distance Telecommunications Carrier," with Z. Naqvi, Journal of Regulatory Economics, 6(2), May, 1994, pp. 197-220.

"Strategic Rate Making in the Context of Dynamic Ramsey Pricing," with K. Jensen and K. Seiden, Applied Economics, 26, 1994, pp. 363-374.

"Incentive Regulation: Market Based Pollution Control for the Real World?" with David Wheeler, in Claudio Frischtak, ed., Regulatory Policies and Reform: A Comparative Perspective, World Bank/Oxford University Press, chapter 11, 1996.

"The Efficiency Effects of Electric Utility Mergers: Lessons from Statistical Cost Analysis," Energy Law Journal, 17(2), Fall 1996.

"The Use of Regression Techniques in Transfer Price Analysis," with Delores Wright and J.D. Opdyke, European Taxation, International Bureau of Fiscal Documentation, TP, Suppl. No. 18, July 1996.

"The Regulatory Contract and Restructuring: A Modest Proposal," with R.D. Tabors, The Electricity Journal, 9(10), December 1996.

"Predicting the Efficiency Effects of Mergers," Journal of Forensic Economics, 9(3), Fall 1996.

"The Cost of Air Pollution Abatement," with David Wheeler and Manjula Singh, Applied Economics, Volume 29, 1997.

"Optimal Operating Arrangements in the Restructured World: Economic Issues", with R.D. Tabors, Energy Policy, 25(7), 1997.

"The Use of Statistical Methods in Disparate Impact Cases: The Northern Mariana Islands Case," Litigation Economics Digest, 3(1), Summer 1998.

"How Good a Deal Was the Tobacco Settlement?: Assessing Payments to Massachusetts", with David Cutler, Arnold Epstein, Richard Frank, Charles King, Joseph Newhouse, Elizabeth Richardson and Meredith Rosenthal, Journal of Risk and Uncertainty, 21(2/3), 2000.

"Price-Performance Competition and the Merger Guidelines," Review of Industrial Organization , 18, 2001.

"The Microeconomic Analysis of Pollution, Pollution Abatement and Pollution Abatement Regulation," with D. Wheeler, The Pacific and Asian Journal of Energy, 10(2), December 2000.

"The Economic Impacts of the Tobacco Settlement," with David Cutler, Jonathan Gruber, Mary Beth Landrum, Joseph Newhouse and Meredith Rosenthal, Journal of Policy Analysis and Management, 21(1), Winter 2002.

"Tobacco manufacturers are now compensating states for smoking-related costs. How will this affect the economy?", with David Cutler, Jonathan Gruber, Joseph Newhouse and Meredith Rosenthal, Regional Review, Federal Reserve Bank of Boston, 12(2), 2002, Quarter 2.

"An Analysis of Price Discrimination in Brand Name Drug Wholesaling," with Richard Frank and Benjamin Sommers, International Journal of the Economics of Business, 14(3), 2007.

Contributions of economic forecasting articles to the popular press, such as Management Forum and Nations Business

PAPERS IN PROGRESS

"Welfare Measures in Discrete Choice Markets"

"Market Definition and Pharmaceutical Market Competition," with Richard Frank and Haiden Huskamp

CONFERENCE PAPERS AND PRESENTATIONS

"Policies To Maximize Economic Growth In Japan," in Foreign Experience with Monetary Policies to Promote Economic and Social Priority Programs, Committee on Banking and Currency, 92nd Congress, Washington, May, 1972.

Comments on "Econometric Models of Choice and Utilization of Energy-Using Durables" by D. Brownstone, Electric Power Research Institute Workshop on the Choice and Utilization of Energy Using Durables, Boston, Nov. 1-2, 1979.

"Market Penetration of Energy Technologies," talk given in the Boston University 1980 Spring Lecture Series, "Man and Energy: Energy and Regional Growth," 1979.

"Discrete Consumer Choice among Alternative Fuels and New Technologies for Residential Energy-Using Appliances," MIT Energy Laboratory Working Paper, #MIT-EL-79-049WP, August, 1979. Paper given at the TIMS/ORSA Meetings, "Market Penetration Assessment of New Energy Technologies," May 4-7, 1980, and at the MIT Industrial Liaison Program, "The Future Demand for Energy," March 18, 1980.

"Department of Energy Residential Appliance Efficiency Standards-An Overview," Papers and Proceedings, Second Annual North American Meeting of the International Association of Energy Economists, October 1980.

Comments on "A Review of the Conditional Demand Approach to Electricity Demand Estimation," by S. George, Electric Power Research Institute Workshop on End-Use Modeling and Conservation Analysis, Atlanta, Nov. 17-19, 1980.

"Measuring the Effects of Utility Sponsored Conservation Programs." Paper presented at the Fourth Symposium on Electric Utility Load Forecasting: Focus on the Short Run, Electric Power Research Institute Workshop, Dallas, Texas, December 1982.

"Measuring the Impact of Utility Residential Conservation Programs: Two Case Studies," with S. Braithwait and M. Doane. Paper presented in the Electric Power Research Institute National Symposium Proceedings, Annual Review of Demand and Conservation, Atlanta, May 1984, and Buildings and Their Energy Systems, St. Louis, October 1984.

"Measuring Program-Induced Energy Savings: A Comparison of Alternating Methods," with M. Doane, in Electric Power Research Institute National Symposium Proceedings, Energy Expo 1985: Meeting Energy Challenges, Peragon Press.

"Taking the Con Out of Conservation Program Evaluation." Paper presented at "Energy Conservation Program Evaluation," Argonne National Laboratory Conference, Chicago, August, 1985, and at the Eighth Annual North American Conference of the International Association of Energy Economists, MIT, Cambridge, November 1986.

"Quality and Efficiency of Limited Information Maximum Likelihood Estimators: A Monte Carlo Simulation Study," with M. Sonnenschein. Paper presented at the 27th International Meeting of the Institute of Management Sciences, Brisbane, Australia, 1986.

"Product Emulation Strategies in the Presence of Reputation Effects and Network Externalities: Some Evidence from the Minicomputer Industry," with D. Teece. Paper presented at National Bureau of Economic Research, Conference on Productivity Measurement, July, 1987, and Stanford Center for Economic Policy Research Conference on Compatibility Standards and Information Technology: Business Strategy and Public Policy Issues, February 1989.

Comments and discussion on "Efficient Postal Discounts" by John Panzar and "Efficient Component

Pricing for Postal Service: It Ain't That Efficient!" by Michael Crew and Paul Kleindorfer -- both papers presented at the Session on Postal Economics, American Economic Association Meetings, Washington D.C., January 7, 1995.

"Making Electricity Markets Work: Competitive Models and Constraints to Competition," paper given at the Conference, "Keeping the Lights On: Technical and Institutional Issues in a Restructured Electricity Industry," Massachusetts Institute of Technology, Cambridge, October 19-20, 1995.

"A Discussion of Market Power in a Non-Merger Context: RTG/Power Pool Commercial Practice Issues," paper given at the Conference "Market Power: The Antitrust Dilemma for the Electric Industry," Washington DC, March 4, 1996.

Comments and discussion on "Electricity Data Needs: An Economic Perspective," by Douglas Hale, Office of Statistical Standards, Meeting of the American Statistical Association Committee on Energy Statistics, Washington, DC, Fall 1996.

MASSACHUSETTS INSTITUTE OF TECHNOLOGY (MIT); ANALYSIS GROUP, INC., (AG); LAW AND ECONOMICS CONSULTING GROUP (LECG); AND ARTHUR D. LITTLE, INC., (ADL) REPORTS

MIT Related

MIT Energy Management and Economics Group, The Conditional/Generalized Maximum Likelihood Logit Computer Program: Instructions for Use, MIT Energy Laboratory Report, MIT-EL-78-013, June 1978.

MIT Model Assessment Group, Independent Assessment of Energy Policy Models: Two Case Studies, Report to the Electric Power Research Institute, EPRI-EA-1071, Project 1015-1, May 1979.

MIT Residential Energy Demand Group, Aggregate Pooled Data Utilized and/or Developed for Residential Energy Demand, MIT Energy Laboratory Working Paper, #MIT-EL-79-047, August 1979.

MIT Energy Laboratory, Assessment of the Appropriate Methods of Incorporating Appliance Engineering Analyses and Data into Residential End-Use Demand Models, Report to the Electric Power Research Institute, Number EA 4146, 1982.

Hartman, Suggested Procedures for the Validation of Bonneville Power Administration's Residential Energy Forecasting Model, Report to Bonneville Power Administration, June 1983.

R. Hartman and P. Spinney, Incentive Regulation for the Restructured Electric Power Industry in Massachusetts, MIT School of Engineering, Laboratory for Electromagnetic and Electronic Systems, LEES Working Paper wp-96-005, September, 1996.

AG Related

AG, Recent Contributions to the Theory and Measurement of Service Reliability, Task 1 Report, Prepared for Niagara Mohawk Power Corporation, September, 1987.

AG, Review of Existing Niagara Mohawk Power Corporation Procedures for Collecting Data on Outage Costs, Task 2 Report, Prepared for the Niagara Mohawk Power Corporation, September, 1987.

AG, The Design of Methods and Implementation Procedures to Collect Data on Customer Outage Costs and the Value of Service Reliability, Task 3 Report, Prepared for the Niagara Mohawk Power Corporation, January 1988.

AG, Customer Outage Costs and the Value of Service Reliability: Draft Analysis Plan for Residential and Large Commercial/ Industrial Customers, Draft Report prepared for the Niagara Mohawk Power Corporation, August 1988.

LECG Related

LECG, Optimal Plant and Firm Size in the Electric Power Industry: Report on Academic/Industry Literature. Report to the Division of Ratepayer Advocates, California Public Utility Commission, August, 24, 1989.

LECG, Analysis of Competitive Consequences and Efficiency Claims for the Proposed Merger Between Southern California Edison and San Diego Gas and Electric, Report to the Division of Ratepayer Advocates, California Public Utility Commission, December, 1989.

LECG, Report on the Proposed Merger of the Southern California Edison Company and the San Diego Gas and Electric Company, Report to the California Public Utilities Commission, Division of Rate Payer Advocates, Application 88-12-035, February, 1990, Exhibit 10,500;

LECG, A Critique of the Commodity Futures Trading Commission (CFTC) Study: "Economic Analysis of Dual Trading on Commodity Exchanges", Report prepared for the Coffee, Sugar and Cocoa Exchange, Inc., March, 1990

LECG, Report on the Proposed Merger of the Southern California Edison Company and the San Diego Gas and Electric Company -Surrebuttal: Econometric Analysis of Merger Impacts, Report to the California Public Utilities Commission, Division of Rate Payer Advocates, Application 88-12-035, July, 1990, Exhibit 10,511.

LECG, A Critical Analysis of the Proposed Merger Between Kansas Power and Light Company and Kansas Gas and Electric Company, Report to the Missouri Public Service Commission, March 25, 1991.

LECG, Petitioners' Economic Testimony in the Matter of Certain Carbon Steel Flat Products, Final Hearing before the United States International Trade Commission, June 29-30, 1993.

LECG, Petitioners' Post Hearing Brief in the Matter of Certain Carbon Steel Flat Products, before the United States International Trade Commission, July 7, 1993.

Hartman, "Returns to Scale and Scope in the Electric Utility Industry: Review of Existing Econometric Analyses and Examination of Their Applicability to the Proposed Merger Between Southern California Edison and the San Diego Gas & Electric Company," LECG Working paper, September, 1989.

Hartman, "Measuring Productivity for the United States Postal Services," Report to the Resource Technology Center of Arthur D. Little, Inc. and the United States Postal Services, January, 1991.

Hartman, "The Relevance of Incentive Regulation to the United States Postal Service," Report to the Resource Technology Center of Arthur D. Little, Inc. and the United States Postal Services, February, 1992.

Hartman, "The Relevance of Incentive Regulation for Environmental Policy Modeling," Report to the World Bank, February, 1992.

Hartman, "Issues in the Valuation and Aggregation of Goods and Services: A Concept Paper," Report to the World Bank, Socio-Economic Data Division, International Economics Department, May, 1992.

Hartman, "A Framework for the Spatial Development of Infrastructure: The Electric Power Industry," Report to the Government of Indonesia, Bappenas, Jakarta, July, 1992.

Hartman, "Stimulating Pollution Abatement Efforts in the Brantas River Basin," Report to World Bank, Indonesian Environmental Mission, Jakarta, August, 1992.

Hartman, "Policies to Control Emissions from Energy Production and Use in Thailand," Report to the World Bank, East Asia Country Operations, January, 1993.

World Bank, Thailand: Managing Environmental Impacts in a High-Growth Economy, Country Economic Report, April 5, 1993.

ADL Related

ADL, Growth Patterns of U.S. Industries and Markets in 1973: The Year Ahead, 1972.

ADL, Tourism in Maryland: Analysis and Recommendations, Report to the Maryland Department of Economic and Community Development, 1972.

ADL, Economic Impact Study of the Pollution Abatement Equipment Industry, Report to the Environmental Protection Agency, December 1972.

ADL, Economic Transition of Distressed Communities, An Analytical Study, Report to the Economic Development Administration, U.S. Department of Commerce, 1974.

ADL, Tourism in Maine: Analysis and Recommendations, Report to the Maine Vacation Travel Analysis Committee, May 1974.

ADL, Tourism in San Diego: Its Economic, Fiscal and Environmental Impacts, Report to the City of San Diego, November 1974.

ADL, The Economic Impact of Proposed OSHA Airborne Arsenic Standards, Report to the American Smelting and Refining Company, June 1975.

ADL, Preliminary Projections of New England's Energy Requirements, Report to the New England Regional Commission, September 1975.

ADL, Economic Impact of Environmental Regulations on the U.S. Copper Industry, Preliminary Rough Draft Report to the U.S. Environmental Protection Agency, 1976.

ADL, Pacific Gas and Electric Company Estimates of Energy Conservation Potential, 1980-2000, Report to the Public Utilities Commission of the State of California, June 1980.

ADL, Southern California Edison Estimates of Electricity Conservation Potential, Report to the Public Utilities Commission of the State of California, June 1981.

ADL, Southern California Edison Projections of Conservation Goals 1982-1986, Report to the California Public Utilities Commission for Southern California Edison, October 1981.

ADL, Estimate of Conservation Penetration for the Southern California Gas Company Service Area, 1981-1986, Report to the Southern California Gas Company, November 1981.

ADL, Electricity and Natural Gas Conservation Potential in the San Diego Gas and Electric Service Territory, Report to the Public Utility Commission of the State of California, April 1982.

ADL, Integrated Conservation Planning/Load Forecasting System Technical Users Guide, Report to San Diego Gas and Electric Company, Vols. I and II, Summer 1982.

ADL, A Method for Evaluating Residential Conservation Programs: Interim Report, Report to the Electric Power Research Institute, RP 1587, March 1983.

ADL, Measuring the Impact of Residential Conservation, Volume II: An Econometric Analysis of Portland General Electric Company Data, Report to the Electric Power Research Institute, EPRI EA-3606, September 1985.

ADL, Measuring the Impact of Residential Conservation, Volume III: An Econometric Analysis of General Public Utilities Inc. Data, Report to the Electric Power Research Institute, EPRI EA-3606, Project 1587, May 1986.

ADL, Measuring the Impact of Residential Conservation, Volumes IV: A Comparison of Alternative Methods, Report to the Electric Power Research Institute, EPRI EA-3606, Project 1587, May 1986.

ADL, Evaluation of EUA's Proposed Acquisitions of Unitil and Fitchburg Electric, Report to Gaston and Snow, March 12, 1990.

Hartman, "Critical Review of Selected Energy End-Use Models and Proposed Specifications for PG&E End-Use Modeling Efforts," Arthur D. Little, Inc., Working Memorandum #13 for Pacific Gas and Electric Co., June 1979, Arthur D. Little, San Francisco.

Hartman, "Potential State-of-the Art Energy Demand Models for Use in Developing an Integrated Natural Gas Forecasting and Conservation Planning System for Southern California Gas Company," Arthur D. Little Working Paper, June 1981, Arthur D. Little, San Francisco.

Hartman, "A Critical Review of the Delmarva 1981-2000 Load Forecast," with James C. O'Keefe, Arthur D. Little Working Paper, September 1981, Arthur D. Little, San Francisco.

Hartman, "Analyzing and Measuring the Effects of Utility Sponsored Conservation Programs," Arthur D. Little Energy Group Discussion Paper, September 1982, Arthur D. Little, San Francisco.

UNPUBLISHED WORKING PAPERS

"An Examination of the Use of Probability Modeling for the Analysis of Inter-fuel Substitution in Residential Fuel Demand," with M. Hollyer, MIT Energy Lab Working Paper #MIT-EL-77-018WP, July 1977.

"A Critical Survey of Three Copper Industry Models and Their Policy Uses," MIT Energy Lab Working Paper #MIT-EL-77-028WP, September 1977.

"The Evolutionary Model of Technical Change: Historical Evidence from Great Britain and the United States., with D. Wheeler, mimeo, December 1977.

"A Critical Review of Single Fuel and Interfuel Substitution Residential Energy Demand Models," MIT Energy Laboratory Report #MIT-EL-78-003, March 1978.

"A Generalized Logit Formulation of Individual Choice," MIT Energy Laboratory Working Paper #MIT-EL-79-010WP, February 1979.

"A Model of Residential Energy Demand," MIT Energy Laboratory Working Paper, #MIT-EL-79-041WP, August 1979.

"The Incorporation of Solar Photovoltaics into a Model of Residential Energy Demand," MIT Energy Laboratory Working Paper #MIT-EL 80-014WP, May 1980.

"Consumer Choice Among Alternative Fuels and Appliance Technologies: An Analysis of the Effects of Alternative Energy Conservation Strategies," MIT Energy Laboratory Working Paper #MIT-EL 82-036WP, June 1982.

"Estimation of Hedonic Supply Curves For Residential Water Heaters Using Technical Data and Federal Testing Guidelines," with Alan Cox and Mary Litterman, MIT Energy Laboratory Working Paper #MIT-EL 82-037WP, June 1982.

"A Monte Carlo Examination of the Heckman and the Manski-Lerman Estimators in Discrete/Continuous Models of Demand," October 1986.

"The Value of Service Reliability: Alternative Welfare Measures," with C.K. Woo, October, 1988.

"The Use of Hedonic Analysis in Defining and Measuring Market Size: The Extension of the Merger Guidelines to Heterogeneous Products," Working Paper No. 91-12, Program in Law and Economics. School of Law, Boalt Hall

EXPERIENCE IN CONSULTING AND EXPERT TESTIMONY

Overview of Qualifications

Dr. Hartman is an economist specializing in microeconomics, econometrics and the study of industrial organization. Microeconomics is the science used to analyze and characterize the behavior of groups of consumers and producers that constitute markets. Econometrics is a science that makes use of mathematics and statistics to measure and quantify economic behavior and economic phenomena in markets. The study of industrial organization makes use of both microeconomic theory and econometrics. It focuses upon the structure, conduct and performance of the participants (consumers and producing firms) in markets and industries, for the purposes of predicting behavior and addressing such policy issues as antitrust, regulation and industrial policy.

He has taught economics, conducted economic research and provided economic consulting in his areas of specialization for thirty-five years. He taught economics as an Assistant Professor and Associate Professor within the Department of Economics at Boston University over the period 1977-1988. He taught economics as a Visiting Associate Professor and member of the Visiting Faculty at the School of Law, Boalt Hall, University of California at Berkeley over the period 1988-1993. He was a member of the research faculty at MIT over the period 1977-1982, during which time he conducted research in energy markets for the United States Department of Energy. During the same time, he declined the offer of a Visiting Assistant Professorship within the Department of Applied Economics at MIT, and instead lectured on a selective basis. Since 1971, he has consulted to federal and state governmental bodies, private corporations, law firms, consulting companies, research organizations and international lending organizations. He has been and continues to be a research referee for a variety of academic journals, including the top academic journals in the country. He is the author of more than 100 refereed journal articles, book chapters and research/consulting reports.

He has submitted oral and written testimony before federal and state courts of law and regulatory commissions. His testimony as an expert witness has addressed anticompetitive behavior, merger efficiencies, breach of contract, employment discrimination, patent infringement, class certification and the estimation of damages in a variety of markets and industries including, but not limited to, the pharmaceutical industry, the health care services industry, the electric power industry, the banking industry, the agrochemical industry, the copper industry, the defense industry, the cable TV industry, the tobacco industry, the electrical and mechanical carbon products industry, the medical devices industry and the construction industry. He has consulted to counsel on litigation matters in a broader array of markets.

While his experience has been broadly-based across industries, two industries/markets have been primary subjects of substantial consulting, research and litigation support.

Experience in Energy Markets and Regulated Industries

Since 1977, Dr. Hartman's expertise and experience have involved regulated industries generally and the markets for electric power and natural gas specifically. His consulting and/or litigation assignments have included load forecasting, evaluation of conservation and load management programs, econometric cost analysis, analysis of revenue requirements and rate-making, analysis of value of service reliability, the analysis of mergers and acquisitions, analysis of industry restructuring, analysis of manipulation of spot and future prices in energy markets, and analysis of contract damages arising from DOE's partial breach of the

Standard Contract regarding storage of nuclear waste. In these assignments, Dr. Hartman has consulted for such clients as Arizona Public Service, the Pacific Gas and Electric Company, the Southern California Edison Company, the Southern California Gas Company, the San Diego Gas and Electric Company, Portland General Electric Company, Bonneville Power Administration, General Public Utilities, Northeast Utilities, Niagara Mohawk Power Corporation, the Delmarva Power Corporation, Florida Power Corporation, Sithe Energies, the California Energy Commission and Public Utilities Commission, the Missouri Public Service Commission, the Rhode Island Division of Public Utilities, the Attorney General of the State of Massachusetts, the Electric Power Research Institute, the Gas Research Institute, the U.S. Department of Energy, the U.S. Department of Justice, the World Bank, and the governments of Indonesia and Thailand. He has consulted for a number of other clients whose identity must remain confidential.

Experience in Health Care and Pharmaceutical Markets

Over the past 10 years, Dr. Hartman has participated as testifying or consulting expert in a wide array of matters related to health-care markets generally and, more specifically, markets for medical devices and pharmaceutical products. For examples, working with a team of health care experts, he submitted written testimony assessing and measuring the impacts of smoking on Medicaid health care costs in the Commonwealth of Massachusetts. He submitted testimony analyzing the competitive impacts upon and damages to a class of dental laboratories caused by the restrictive dealer practices of a dominant U.S. manufacturer of medical prostheses - false teeth. He consulted to the group of wholesaler defendants in the Brand-Name Prescription Drugs Antitrust Litigation, addressing issues of wholesaler pricing across classes of trade. He consulted to counsel to a manufacturer of cardiovascular stents and other related devices in a variety of patent infringement matters, addressing such issues as competition, market penetration of new products and economic damages arising from patent infringement. He consulted for one group of private plaintiffs in the antitrust matter regarding the prescription drugs lorazepam & clorazepate and for the Federal Trade Commission in the matter of Hoechst Marion Roussel, Inc., Carderm Capital L.P. and Andrx Corporation concerning antitrust claims involving the prescription drug Cardizem CD. That consultation addressed issues of market definition, product competition, class certification and damage estimation. He consulted to counsel on the matter of damages to the class of direct purchasers of the prescription drug Taxol and on the matter of damages to the class of indirect end-payer purchasers of the prescription drugs K-Dur, Augmentin, Bextra, Celebrex and Vioxx. He submitted testimony addressing class certification, liability and/or damages for the class of end-payer purchasers in antitrust or RICO litigation concerning the prescription drugs Hytrin, BuSpar, Relafen, Lupron, Premarin, Cipro in the states of New York and California and in the United States, and Neurontin in the United States and Pennsylvania. In the MDL AWP litigation, he submitted testimony in support of the certification of to the class of end-payer purchasers of those pharmaceutical products produced by AstraZeneca, the Bristol-Myers Squibb Group, the Johnson & Johnson Group, the GlaxoSmithKline Group and the Schering Plough Group that were alleged to have been the subject of a scheme to fraudulently inflate their Average Wholesale Price (AWP); he subsequently submitted and presented at trial testimony supporting findings of causation, liability and the calculation of damages for those end-payer groups for which class certification was granted. He has consulted to and/or submitted testimony for the Offices of the Attorneys General for the states of Massachusetts, New York, Connecticut, Montana and Nevada in analogous matters. His testimony has been the basis for the certification of class in a variety of these matters. His testimony has been the basis for approval supporting settlement agreements in a variety of these and other pharmaceutical matters.

Specific Assignments

1972-1975: In consultation with Arthur D. Little, Inc., Dr. Hartman developed economic impact models to assess the effects of environmental regulations upon the U.S. pollution abatement equipment industry

and upon a particular U.S. copper smelting company.

1972-1975: In consultation with Arthur D. Little, Inc., Dr. Hartman developed economic models to assess the regional macroeconomic and industrial impacts of alternative strategies to promote tourism-related industries. The models were used in the United States by the states of Maryland and Maine and for the Philadelphia Bicentennial Commission. Internationally, the models were used by the Ministry of Planning of Mexico to assess the national and regional importance of tourism coming into Acapulco.

1976-1977: Consultation with Arthur D. Little, Inc. for the U.S. Environmental Protection Agency. The effort involved the design, estimation and implementation of an econometric simulation model that was used to assess the impact of pollution abatement legislation on the U.S. copper industry. The model was designed to incorporate engineering cost estimates attributable to the abatement legislation while accounting for the noncompetitive pricing behavior in the industry. The model was used to evaluate and revise proposed abatement legislation. This analysis was the basis for Dr. Hartman's Ph.D. dissertation and several of his publications.

1977-1982: Working as the testifying expert, Dr. Hartman analyzed the presence of a price-fixing conspiracy among the major U.S. copper producers during the 1970's. His testimony addressed issues of liability and developed a model of damages. See

Affidavit to United States District Court for the Southern District of New York, *J.N. Futia Co., Inc., Plaintiff, Against Phelps Dodge Corporation, et al., Defendants*, 78 Civ. 4547 (ADS), 1978.

Deposition for United States District Court, Southern District of New York for *Reading Industries, Inc., et al. (Plaintiffs) against Kennecott Copper Corporation, et al. (Defendants)*, 17 Civ. 1736 (MEL), 1982.

1979: Working for the California Energy Commission, Dr. Hartman developed and presented a Statement of Opinion and Critical Review of Selected Energy End-Use Models and Proposed Specifications for PG&E End-Use Modeling Efforts before the California Energy Commission Hearings on Utility Construction and Siting, November 26-30, 1979.

1984: Testifying expert for the class of all individuals who employed the services of members of Massachusetts Furniture and Piano Movers Association. The analysis developed an econometric model to assist in certifying the class and measuring the damages common to that class. See

Affidavit to United States District Court for the District of Massachusetts in the Matter of *Kenett Corporation et al v. Massachusetts Furniture and Piano Movers Association Inc. et al*, May 1984, Civil Action No. 82-140-Z.

1984-1986: In consultation with the U. S. Postal Service, Dr. Hartman identified appropriate econometric methods for analysis of the determinants of Postal Service costs. The particular methods he suggested were "hedonic" cost techniques, which are specifically designed to account for the fact that both increased levels of production and improved product attributes increase costs. The techniques assisted the Postal Service in quantification of the cost impacts of the attributes of service quality for alternative classes of service. For example, the techniques allowed for estimation of the differential cost impacts of alternative service priorities, size and weight attributes of the various classes of mail.

He later applied these techniques for a group of second class mailers. The analysis was introduced

before the Postal Service Commission to assess whether proposed postal rate changes reflected actual costs.

1984-1986: The development of econometrically-based strategic planning models, which allow for estimation of the effects on corporate profits of alternative product design and pricing strategies. The models allow for examining specific design strategies by explicitly incorporating detailed product attributes. The models were developed for Westin Hotels and Shell Oil. The Westin models have been implemented into an interactive PC tool that facilitates pricing decisions at the front desk.

1985: For analysis presented before the International Trade Commission, Dr. Hartman helped develop and estimate a model to evaluate the domestic effects of importation of certain synthetic aramid fibers. The analysis was used in adjudicating an international patent infringement complaint.

1985-1986: Dr. Hartman participated in an analysis of one of the nation's largest mutual funds. The study was undertaken as part of a class action alleging inappropriate management fees. The study assessed competition in the money market mutual fund industry. It measured investors' sensitivity to changes in yield and to the level of services provided. It also statistically identified the determinants of the costs of providing mutual fund services.

1985-1986: The development for GTE Laboratories of econometric demand models for analysis and measurement of the determinants of demand for telecommunications services. The models explicitly address the separate customer decisions to subscribe to one of several telecommunications carriers and the demand for telecommunications services, conditional upon the subscription decision. The analysis was employed by GTE to assist their subsidiary, GTE Sprint, in the design of marketable services, where the services were differentiated by tariff, perceived service quality, provider reputation, and specialized customer services. The analysis is summarized in the paper

"Estimation of Household Preferences for Long Distance Telecommunications Carrier", *Journal of Regulatory Economics*, Volume 6, 1994.

1985-Present: Dr. Hartman has performed a variety of economic damage analyses in cases of personal injury, wrongful injury and wrongful death. He has worked for both plaintiff and defendant. He has been deposed in such matters as recently as 1995.

1986: For a major natural gas pipeline, preparation of an analysis of the effects of natural gas deregulation as proposed in the Federal Energy Regulatory Commission's Notice of Proposed Rulemaking No. 436.

1986-1987: Working for the class of owners of selected General Motors' X Cars and VW Rabbits, Dr. Hartman specified and estimated econometric models that assisted in the certification of class and estimation of class damages. The damages flowed directly from allegedly-concealed design flaws in these automobiles. The methods are described in

"The Use of Hedonic Analysis for Certification and Damage Calculations in Class Action Complaints," with M. Doane, *The Journal of Law, Economics and Organization*, Fall 1987.

1986-1987: Development of damage models for litigation in high technology industries. The models were developed in several cases. One involved alleged patent infringement by a major Japanese semiconductor firm, and the second involved market foreclosure of a domestic minicomputer emulator. In these efforts, Dr. Hartman developed econometric models to estimate the market potential, absent the

violation, for the particular product foreclosed or whose patent was infringed. The methods are described generically in

"Product Emulation Strategies in the Presence of Reputation Effects and Network Externalities: Some Evidence from the Minicomputer Industry," with D. Teece, *Economics of Innovation and New Technology*, Volume 1, 1990.

1987: Analysis of the competitive effects of relaxing the restrictions on the Bell Regional Operating Companies regarding their vertical extension upstream into equipment manufacture and downstream into the provision of selected telecommunication services. The study was introduced before Judge Greene in the triennial review of the divestiture of the Bell operating companies from AT&T.

1987-1988: For a major gas utility, participation in analysis of the economic effects arising if bypass of an existing pipeline were allowed by state and federal regulation. The analysis developed methods for assessing when competitive bypass is socially desirable. The analysis also developed and used an econometric model to simulate the effects of bypass on demand and prices.

1988: Analysis of the competitive effects the acquisition of trade secrets through the predatory hiring of a competitor's essential labor force. See

Analysis submitted in testimony in the case *Universal Analytics Inc. v. MacNeil Schwendler, Corp.*

1988-1989: As part of their proposed acquisition of Public Service of New Hampshire, Dr. Hartman was retained by Northeast Utilities, Inc. to develop and estimate load forecasting models. The models were used to assess the demand implications of alternative rate assumptions proposed as part of the acquisition. The forecasts were introduced as part of Northeast Utilities' filings before the bankruptcy court, the state public utility commissions, the SEC and the FERC.

1989: As part of major antitrust litigation against the leading vendors of airline computer reservation systems, Dr. Hartman helped develop liability analysis and models for the estimation of damages.

1989: As a proposed testifying expert for Parnelli Jones, Inc., Dr. Hartman analyzed the antitrust implications of Firestone's retail trade practices, particularly alleged vertical and horizontal restraints of trade. He designed damage models for the alleged violations.

1989 - Present: Dr. Hartman has performed and continues to perform the market analyses required for Hart-Scott-Rodino applications and second requests supporting mergers and acquisitions in a variety of industries, including specialty chemicals, airlines, health care and medical diagnostic products, and energy products and services.

1989-1990: Dr. Hartman participated as a principal investigator and testifying expert for the Division of RatePayer Advocates of the California Public Utility Commission in an analysis of the economic and legal implications of the proposed merger between Southern California Edison Company and San Diego Gas and Electric Company. Dr. Hartman's responsibilities included overall study design, econometric analysis of scale and scope economies arising with the merger, and analysis of efficiencies purportedly arising with the coordination of the demand-side management programs of the two utilities. His direct and surrebuttal testimony is found in

California Public Utilities Commission, Division of Rate Payer Advocates, Report on the Proposed Merger of the Southern California Edison Company and the San Diego Gas and Electric Company, Volume V, Chapter II, Application 88-12-035, February, 1990, Exhibit 10,500; and

California Public Utilities Commission, Division of Rate Payer Advocates, Report on the Proposed Merger of the Southern California Edison Company and the San Diego Gas and Electric Company, Surrebuttal: Econometric Analysis of Merger Impacts, Application 88-12-035, July, 1990, Exhibit 10,511.

1989-1990: Working with Arthur D. Little, Inc., Dr. Hartman participated as a principal investigator and testifying expert in a merger study for several small New England utilities within Nepool. Dr. Hartman designed and implemented a statistical study of returns to scale and scope in the industry. Using the statistical results, Dr. Hartman developed opinions regarding the efficiency effects of the proposed merger. His analysis appears as an independent Appendix to

Arthur D. Little, Inc., Evaluation of EUA's Proposed Acquisitions of UNITIL and Fitchburg, Report to Gaston and Snow, March 12, 1990, presented in support of the acquisition to the Securities and Exchange Commission and the New Hampshire Public Utilities Commission.

1990: Working for a group of commodity futures exchanges, Dr. Hartman participated as Principal Investigator in a critical review of a statistical and econometric study performed by the Commodity Futures Trading Commission. The CFTC study was developed to assess the effects of dual trading on commodity futures markets, in order to implement proposed regulations curtailing such trading.

1990: Working with Barakat and Chamberlin, Inc., Dr. Hartman developed a Ramsey pricing model for Arizona Public Service Corporation. The Ramsey pricing model was used to develop and explore alternative rate strategies for a variety of residential, commercial and industrial market segments. The analysis was submitted in formal rate hearings.

1990-1992: Working with the Technology Research Center of Arthur D. Little, Inc. for the United States Postal Service, Dr. Hartman specified and estimated econometric models to analyze the determinants of productivity for the largest 120 post offices in the United States. The econometric models are being used to identify the most and least productive offices, with the purpose of learning from the performance of the most productive offices in order to improve the performance of the least productive offices. The models are being used to design and implement incentive regulation mechanisms to increase productivity across post offices.

A second set of econometric models have been specified and estimated to quantify the effects of the attributes of alternative postal services and rate classes upon total postal service costs. The results of this analysis are being used to design postal rates for alternative classes of service which reflect the real costs of providing the services. The analysis and its results will be introduced into the postal rate hearings.

1990-1997: Working with the World Bank, Dr. Hartman has specified and is estimating a set of econometric models to measure both the level and types of pollutants emitted by United States plants and establishments and the costs of abating those pollutants. The models identify and quantify, at the plant level, the relationship between the emission of approximately 300 pollutants and the scale of production, the types of technology used, the age and characteristics of the plant and equipment used, the extent to which abatement equipment has been installed, and the costs (capital and operating) of abating alternative pollutants.

The models will be used in the following ways in developing countries and Eastern European countries: to assist the countries to predict and assess the environmental implications of reliance upon certain technologies and industries in development; to assess the effectiveness of alternative regulatory methods for abating pollution, including effluent standards, effluent taxes, effluent licenses, technology standards, effluent banks, and alternative property right schemes; to implement incentive regulation mechanisms to better stimulate abatement compliance; and to identify and prioritize those industries that can abate certain pollutants at least cost.

As part of this effort, Dr. Hartman has also designed a specific incentive regulation system for pollution abatement compliance in Indonesia. The system is based upon the most recent theory in regulated incentive mechanisms. The system will ultimately evolve into an effluent bank or a system of effluent fees. If the effort is successful, it will form the basis for environmental institutions in other developing countries. In the process of designing this system, he has reviewed the institutional and statutory basis for environmental policy in Indonesia.

Also as part of this work, Dr. Hartman is in the process of designing the institutional and statutory structures for Environmental Protection Agencies in a variety of developing countries. The institutional structures will be designed to articulate and implement pollution abatement policies that are informed by the econometric modeling described above.

1991: Dr. Hartman participated as a principal investigator and testifying expert for the Missouri Public Service Commission in a critical analysis of the proposed merger between Kansas Power and Light Company and Kansas Gas and Electric Company. Dr. Hartman's responsibilities included overall study design, analysis of scale and scope economies arising with the merger, analysis of unanticipated transitional cost arising with the merger and an econometric event study of the stock market's response to the merger. His testimony appears in

[A Critical Analysis of the Proposed Merger Between Kansas Power and Light Company and Kansas and Electric Company](#), Report to the Missouri Public Service Commission, March 25, 1991.

1991: Working for the Resolution Trust Corporation in its litigation against Michael Milken and Drexel Burnham Lambert Inc., Dr. Hartman developed data and econometric models to measure the size of the relevant antitrust markets dominated by Drexel and to estimate the size of the economic damages produced by Drexel's alleged monopolization of those markets.

1991-1992: Working for the Indonesian government and the United States Agency for International Development, Dr. Hartman critically reviewed the structure of the Indonesian electric power industry and the institutions regulating that industry. The purpose of the analysis was to assist the government with privatizing their energy industries. His analysis focused upon the following: developing better data and models for predicting demand and supply; identifying and implementing more efficient industrial structures; and developing better regulatory regimes.

1992: Working for the World Bank, Dr. Hartman designed methods to measure and compare the social value of the environmental effects of alternative development projects, at the microeconomic and macroeconomic levels. His analysis focused upon standard and contingent valuation survey approaches and their use in econometric settings.

1992-1993: Working for the World Bank in Bangkok, Dr. Hartman characterized and critically analyzed the environmental effects of Thailand's energy use patterns. He focused upon the use and production of

electric power, petroleum, coal and natural gas. He developed recommendations for environmental policy changes that included, but were not limited to, fuel taxes, effluent standards, technology standards, and privatization of environmental monitoring within a "bubble" policy approach.

1992-1993: Working for a biomedical company (a producer of vascular grafts) in an antitrust situation, Dr. Hartman designed and implemented survey techniques and econometric models to measure the size of the relevant markets and market power within those markets.

1992-1993: In a proceeding before the International Trade Commission, Dr. Hartman critiqued ITC econometric methods used for estimating elasticities of demand, supply and substitution among domestic and imported products. His focus was selected steel products. He formulated and estimated alternative models and methods to improve the existing estimates. He developed presentation materials for the Commission and testified before the Commission. His testimony is included in

LECG, Petitioners' Economic Testimony in the Matter of Certain Carbon Steel Flat Products, Final Hearing before the United States International Trade Commission, June 29-30, 1993; and

LECG, Petitioners' Post Hearing Brief in the Matter of Certain Carbon Steel Flat Products, before the United States International Trade Commission, July 7, 1993.

1992-1997: Working for the World Bank, Dr. Hartman has designed and is currently implementing a set of regional econometric/engineering models that accurately portray and predict the economic, environmental, infrastructural and socio-demographic effects of large-scale, World-Bank-funded infrastructural projects. The models combine input-output and econometric methods.

Given the Bank experience that many of their financially-sponsored projects create significant unanticipated environmental effects, the models are designed to be broad and comprehensive enough to incorporate and predict all important effects. The models systematically characterize the relationship between resource-based economic growth and the regional environment in which that growth occurs.

The models are currently being implemented for assessing project developments in the Carajas region of the Brazilian Amazonian rain forest, which is a large, dynamic and ecologically sensitive frontier area. The methods implemented for Brazil will be generalized for analysis of economic growth in ecologically similar areas, such as the Lake Baikal region of the former Soviet Union.

1993-1994: Working for the Commonwealth of the Northern Mariana Islands, Dr. Hartman developed and presented testimony rebutting a complaint by the United States Department of Justice that the Public School System of the Commonwealth practiced employment discrimination against teachers of Filipino and native Carolinian origin. Dr. Hartman's testimony examined both hiring and compensation practices. His testimony included hedonic regression analysis of the market for public school teachers in the islands. This analysis measured how teacher attributes and qualifications determined teacher salaries and hiring. The results of the analysis indicated that salary differentials resulted from differences in teacher qualifications rather than discrimination.

1993-Present: Working either as the testifying expert or supporting other testifying experts, Dr. Hartman has participated in a variety of patent infringement cases. He has developed, supported and estimated alternative theories and measures of damages for manufacturers of coaxial cable and a variety of alternative medical devices.

1993-1998: Working as the testifying expert, Dr. Hartman developed models estimating the damages to the business of a construction general contractor that were caused by the malicious prosecution of the contractor's insurance company.

1994: Working for the United States Wheat Associates in a proceeding before the ITC, Dr. Hartman designed and implemented an econometric study to assess and quantify the extent to which Canadian Wheat Board imports into the U.S. undersold domestic supplies and thereby materially interfered with the United States Department of Agriculture Wheat Program. The econometric study was hedonic. The study measured how non-price attributes are valued in U.S. wheat markets. The non-price attributes analyzed included such things as protein content, shipment defects, moisture content and a number of end-use performance characteristics. Having measured the value of these attributes in U.S. markets, the analysis indicated how the Canadian Wheat Board fixed import prices below market levels, given the attributes of the imported wheat.

1994: Working as a testifying expert for Gallo Wines in a proceeding before the ITC, Dr. Hartman designed and implemented a statistical study of the US wine industry that analyzed the impacts of Chilean wine imports upon the domestic industry that would result from the inclusion of Chile in a Free Trade Agreement with the US.

1994: Working as a testifying expert for an insurer of a member of the Asbestos Claims Facility and Center for Claims Resolution, Dr. Hartman developed a statistical analysis estimating alternative indemnification liabilities expected under the Settlement Share Analysis of the Center for Claims Resolution and under the tort system. The results were used to make strategic decisions regarding the desirability of participating in the Class Action Settlement relative to litigating the claims.

1994: Working for several regional Bell Operating companies, Dr. Hartman has developed models and survey procedures to analyze and quantify the determinants of demand for local services, long-distance services and PCS services. The models quantify how consumers respond to and select among alternative carriers who differentiate their services by performance attributes and vendor reputation. The models also estimate the level of service demand, conditional upon the selection of service vendor. The models are being used to quantify the nature of competition among local carriers and long-distance carriers in the Intralata market. The models are also being used to help develop bidding strategies for specific RBOCs as they participate in the FCC auctions for the PCS spectra.

1995: Working as a testifying expert for a group of independent television stations and program producers, Dr. Hartman developed an econometric analysis of the impacts of the Prime Time Access Rule (PTAR) upon the economic performance of independent television stations. The analysis was submitted to the Federal Communications Commission as part of their consideration of the repeal of the Rule. Dr. Hartman's analysis proved that PTAR had a strong, statistically significant effect upon the economic performance of these stations, and that its repeal would adversely impact them.

His testimony is included in

The Economic Effects of Repealing the Prime Time Access Rule: Impact on Broadcasting Markets and the Syndicated Program Market, Report prepared by LECG and presented before the Federal Communications Commission, MM Docket No. 94-123, March 7, 1995.

1995: Working for a big six accounting firm, Dr. Hartman designed and implemented a hedonic regression analysis to calculate transfer prices under the comparable uncontrolled price (CUP) method. The analysis is discussed in

"The Use of Regression Techniques in Transfer Price Analysis," with Delores Wright and J.D. Opdyke, *European Taxation*, 1996.

1995-1996: Working as the testifying expert for a major high tech firm in New England, Dr. Hartman has developed rebuttal and affirmative testimony to rebut claims of age discrimination in the termination of a group of employees over forty. His rebuttal testimony involved critically reviewing statistical analyses purporting to demonstrate disparate treatment and disparate impact. His affirmative testimony has involved designing and implementing econometric models to identify and estimate those factors actually determining the compensation and termination decisions of the defendant.

1995-1996: Working as the testifying expert for the Office of Attorney General of the State of Massachusetts, Dr. Hartman has analyzed and helped develop the State's positions on the following issues: restructuring the electric utility industry in Massachusetts and New England; regulating those entities in the restructured industry that will remain subject to regulation; and valuing those assets that may be stranded as a result of restructuring. As part of the effort, Dr. Hartman also critically reviewed the restructuring proposals of the largest utilities in the state. His testimony appears in

"The Market for Power in New England: The Competitive Implications of Restructuring," a report prepared for the Office of the Attorney General, Commonwealth of Massachusetts and submitted February 16, 1996 in support of their filing to the Department of Public Utilities as part of DPU 95-30, which was initiated August 15, 1995.

1995-1996: Working as the testifying expert, Dr. Hartman represented Florida Power Corporation in a contract dispute with Independent Power Producers. His analysis and testimony focused upon issues of damages incurred as a result of a breach of contract.

1995-1999: Working with a team of economists, Dr. Hartman represented the group of wholesalers in the retail prescription drug price fixing conspiracy case. His efforts included industry analysis and participation in cross examination of plaintiffs' experts.

1996: Working as the testifying expert for the Division of Public Utilities of the State of Rhode Island, Dr. Hartman has analyzed and helped develop the State's positions on restructuring the electric utility industry in Rhode Island and New England, for both the State's Public Utilities Commission and the FERC. As part of the effort, Dr. Hartman also critically reviewed the restructuring proposals of some of the utilities in the state. His testimony appears in

"The Division Plan to Restructure the Electric Utility Industry in Rhode Island," Volume 2 of Supporting Testimony to the State of Rhode Island and Providence Plantations Public Utilities Commission, in re: Electric Industry Restructuring, Docket 2320, April 12, 1996.

1996: Working with a team of engineering firms, an international investment banking firm, a big six accounting firm and several national law firms, Dr. Hartman developed models of demand, supply and futures markets in restructured electric power markets to assist a major industry participant in evaluating specific alternative acquisition strategies.

1996: Working with a team of economists developing evidence for presentation before the High Court of New Zealand, Dr. Hartman critically reviewed and rebutted a variety of econometric analyses of natural gas markets and more broadly-defined energy markets in New Zealand. These analyses were used to

determine the size of antitrust markets for a variety of energy products.

1996: Dr. Hartman was retained by a major mid-west utility to critically review and rebut analyses and evidence presented before the FERC and the relevant State Commissions concerning the competitive impacts of the proposed Primergy merger.

1996-2003: Working as the testifying expert, Dr. Hartman analyzed the employment practices and procedures of the Florida Power Corporation during a reduction in force, to assess the validity of a complaint that those practices and procedures resulted in a pattern of age discrimination. In his testimony, Dr. Hartman implemented a variety of statistical and econometric analyses to address and quantify claims of disparate impact and disparate treatment.

1996-1997: Working for US Airways with a team of economists, Dr. Hartman specified and estimated a variety of econometric consumer choice models to measure customer preferences for the services of alternative air carriers in a cross section of US-European origin-destination markets. The models were used to evaluate the economic impacts of both the proposed alliance between American Airlines and British Airways and alternative proposals to condition that alliance.

1996-1997: Working as the testifying expert, Dr. Hartman represented a major national retail pharmaceuticals wholesaler in litigation brought by a regional distributor alleging monopolization of wholesale services to distinct classes of trade. His analysis addressed market definition, the analysis of competition generally and analysis of the competitive impact of specific contractual arrangements.

1997: Working with a team of experts, Dr. Hartman analyzed economic impacts of the construction of the Warrior Run Cogeneration plant which was under construction in Western Maryland and was contracted to sell power to Allegheny Power System's (APS) Maryland subsidiary, Potomac Edison.

1997: Working as the testifying expert for the Office of Ratepayer Advocates of the California Public Utilities Commission, Dr. Hartman critically reviewed the efficiencies estimated by Applicants to be induced by the proposed merger of Pacific Enterprises and Enova Corporation.

1997: Working with a team of economists, Dr. Hartman prepared affirmative and rebuttal testimony in a breach of contract matter in the pharmaceutical industry arbitrated before the International Chamber of Commerce.

1997-2000: Working as the testifying expert, Dr. Hartman developed analysis supporting certification of class and estimation of damages for the class of purchasers of thermal fax paper in the US over the period 1990-1992 who were damaged as a result of a price fixing conspiracy by major suppliers.

1998: Working as the testifying expert, Dr. Hartman analyzed the employment practices, procedures and personnel data of the Florida Power Corporation, in general and in particular, to assess the validity of a complaint that a specific employee had been subjected to racial discrimination.

1998-1999: Working with a team of economists for the Office of the Attorney General of the State of Massachusetts, Dr. Hartman developed and implemented econometric models to analyze and measure the health care costs arising under the Medicaid program that have been attributable to smoking. The analysis appears in the following documents:

David M. Cutler, Arnold M. Epstein, Richard G. Frank, Raymond S. Hartman, Charles King and Joseph P. Newhouse, *The Impact of Smoking on Medicaid Spending in Massachusetts: 1970-1998 -- Report on Methods*, June 15, 1998;

David M. Cutler, *et. al.*, *The Impact of Smoking on Medicaid Spending in Massachusetts: 1970-1998 - Results From The Inclusive Approach for Adults*, July 1, 1998;

David M. Cutler, *et. al.*, *The Impact of Smoking on Medicaid Spending in Massachusetts: 1991-1998 - Results From The Disease-Specific Approach for Adults and Overall Summary*, July 11, 1998.

Drawing upon these efforts, Dr. Hartman worked with the same team of experts to analyze the economic impacts of the Master Settlement Agreement and to present their findings to the Tobacco Fee Arbitration Panel.

1999: Working as one of two testifying experts for the Office of the Attorney General of the Commonwealth of Massachusetts, Dr. Hartman critically analyzed potential rate increases relevant to Joint Petitions introduced by both Eastern Enterprises/Colonial Gas Company and Boston Edison/Commonwealth Energy Systems. His testimony appears as

Joint Testimony of Seabron Adamson and Raymond Hartman on Behalf of the Massachusetts Attorney General, in the matter of the Joint Petition of Eastern Enterprises and Colonial Gas Company For Approvals of Merger Pursuant to G.L. c. 164, §§ 96 and 94, DTE 98-128, March 26, 1999.

Joint Testimony of Seabron Adamson and Raymond Hartman on Behalf of the Massachusetts Attorney General, in the matter of the Joint Petition of Boston Edison Company, Cambridge Electric Light Company, Commonwealth Electric Company and Commonwealth Gas Company For Approval of Rate Plan Pursuant to G.L. c. 164, §§ 76 and 94, DTE 99-19, April 30, 1999.

1999-2000: Dr. Hartman was retained by a group of industrial purchasers of copper to develop and implement methods and models to assess liability and measure damages in the matter involving the manipulation of the spot and future prices of copper on the London Metals Exchange by Sumitomo Corporation and Yasuo Hamanaka over the period 1987-1996.

1999-Present: Dr. Hartman consulted with counsel and the testifying expert in the development of data and models needed to certify class and measure damages in a price fixing case involving the manufacturer (Mylan) of generic clorazepate and lorazepam.

1999-2001: Working as the testifying expert, Dr. Hartman analyzed liability arising from a variety of restrictive dealer arrangements implemented by Dentsply International Inc., a U.S. manufacturer of artificial teeth, to foreclose entry by rival manufacturers from the US dental-laboratory dealer network. Dr. Hartman developed and implemented methods to measure damages to the class of dental laboratories that purchased artificial teeth from Dentsply at prices above the competitive prices that would have obtained absent the restrictive dealer arrangements.

1999-2000: Working with a team of economists for the Federal Trade Commission, Dr. Hartman analyzed the pro-competitive and anti-competitive nature of settlement agreements between generic and pioneer drug manufacturers resolving patent infringement litigation arising from certification under Paragraph IV of the Hatch Waxman Act (Drug Price Competition and Patent Term Restoration Act). Particular settlements analyzed include the settlement between Abbott Laboratories and Geneva Pharmaceuticals regarding the drug

Hytrin and the settlement between Hoechst Marion Roussel (Aventis) and Andrx Corporation regarding the drug Cardizem.

1999-2000: Working as the testifying expert for the class of purchasers of Nine West shoes, Dr. Hartman was asked to analyze liability and measure damages arising from an alleged conspiracy to raise and maintain the prices of women's shoes manufactured by the Nine West Group Inc. and sold by a variety of general merchandise retailers through their upscale retail department stores. The defendants in the case included Nine West Group Inc., Federated Department Stores, Inc., Dayton Hudson Corporation, Lord and Taylor, Nordstrom, Inc., May Department Stores, Macy's, Bloomingdale's, Inc., and other general merchandise retailers.

2000: Working with the testifying expert, Dr. Hartman assisted in the analysis and estimation of economic damages to a Class defined as all smokers with 20-pack years each of whom contracted lung cancer which was substantially contributed to by cigarette smoking.

2000: Working with a team of economists, Dr. Hartman developed econometric models to analyze and measure the impacts of subject imports, non-subject imports and factor price changes upon the prices of structural steel beams during the period 1998-1999. The work was presented before the International Trade Commission.

2001: Working with a team of economists, Dr. Hartman developed econometric models to analyze and measure the impacts of subject imports, non-subject imports and factor price changes upon the prices of structural steel beams and during 2000. He also developed econometric models to analyze and measure the impacts of subject imports, non-subject imports and factor price changes upon the prices of cold rolled and hot rolled steel during the Period of Inquiry of 1997-1999. Both efforts were presented before the International Trade Commission.

2001-2004: Working as the testifying expert, Dr. Hartman developed and submitted testimony in support of class certification of and the calculation of damages to the class of indirect purchasers of the anti-hypertensive drug, Hytrin, produced by Abbott Laboratories and the generic equivalent of Hytrin, generic terazosin hydrochloride, produced by Geneva Pharmaceuticals. The class alleges monopolization and violation of the Hatch Waxman Act (Drug Price Competition and Patent Term Restoration Act).

2001-Present: Working as consultant and testifying expert, Dr. Hartman has been retained by counsel to the classes of indirect or direct purchasers of a variety of branded pharmaceuticals (including but not limited to Augmentin, Bextra, Cipro (New York, California, U.S.), BuSpar, Celebrex, Vioxx, K-Dur, Taxol, Lupron, Relafen, Paxil, Neurontin, Remeron, Ditropan, Tamoxifen, Premarin, Wellbutrin and Zyprexa) to analyze and submit testimony dealing with class certification, liability, market definition, damage calculations and settlement allocations arising from violations of the Hatch Waxman Act (Drug Price Competition and Patent Term Restoration Act), related state-specific unfair competition statutes and the RICO Act.

Dr. Hartman's testimony in this area has been relied upon (and cited thereto) for certification of end-payer consumer classes in the following matters:

- *In re: Terazosin Hydrochloride Antitrust Litigation*, United States District Court, Southern District of Florida, Case No. 99-MDL-1317-Seitz/Klein [Order Granting Indirect Purchaser Plaintiffs' Motions for Class Certification of State-Wide Classes, April 8, 2004]

- *In re Cipro Cases I and II*, D043543 (JCCP Nos. 4154, 4220), Court of Appeal, Fourth Appellate District, Division One, State of California [Decision affirming class certification not titled but marked as "Not to Be Published in Official Reports," Filed 7/21/04]
- *In re: Relafen Antitrust Litigation*, United States District Court, District of Massachusetts, Master File No. 01-12239-WGY [Memorandum granting certification for an exemplar class, May 12, 2004]

Dr. Hartman's testimony has been relied upon (and cited as necessary) for approval of proposed settlement allocations in the following matters:

- *In re: Lupron® Marketing and Sales Practices Litigation*, United States District Court, District of Massachusetts, MDL No. 1430, Master File No. 01-CV-10861-RGS [Memorandum and Order Approving Settlement and Certifying the Class, May 12, 2005]
- *HIP Health Plan of Florida, Inc., On Behalf of Itself and All Others Similarly Situated v. Bristol-Myers Squibb Co. and American Bioscience*, Case Number 1:01CV01295, United States District Court for the District of Columbia
- *In re Buspirone Antitrust Litigation*, MDL No. 1413, United States District Court for the Southern District of New York
- *In re Relafen Antitrust Litigation*, United States District Court, District of Massachusetts, Master File No. 01-CV-12222-WGY
- *In re Remeron Antitrust Litigation*, United States District Court, District of New Jersey, Master Docket No. 02-CV-2007

2001: Working as consultant to counsel for various U.S. steel producers, Dr. Hartman worked with a team of economists to develop econometric models to analyze and measure the impacts of imports, demand and factor price changes upon the prices of domestically produced carbon steel flat products and carbon steel long products in the Section 201 hearings before the International Trade Commission. Dr. Hartman testified before the ITC in the hearings. The Commission decided in favor of most of the products subject to these analyses.

2001: Working as consultant to counsel for Nucor Steel Corporation, Dr. Hartman worked with a team of economists to develop econometric models to analyze and measure the impacts of imports, demand and factor price changes upon the prices of domestically produced carbon steel cold rolled products for preliminary hearings before the International Trade Commission.

2001-2002: Consulting to counsel for the Plaintiff Class, Dr. Hartman analyzed the targeting of youth by cigarette advertisements in the matter *in re Devin Daniels, et. al., v. Philip Morris Companies, Inc., et. al.*, Case Number 719446, coordinated with JCCP 4042.

2001-2003: Working as testifying expert, Dr. Hartman developed and presented statistical evidence analyzing the relative performance of a particular cardiovascular surgeon litigating the fact that his surgical privileges had been revoked as a result of incompetent surgical performance and results. He testified before an arbitration panel in the matter.

2003: Working as the testifying expert for Defendants, Dr. Hartman submitted testimony analyzing the allegation of racial discrimination on the part of Wells Fargo Home Mortgage, Inc. and Norwest Mortgage, Inc.

2003: Working as a consulting expert to counsel for the class of purchasers of graphite electrodes, Dr. Hartman developed econometric models to assess the impact of alleged antitrust violations.

2003: Working as a consulting expert for counsel to the class of direct purchasers, Dr. Hartman reviewed materials in a matter regarding antitrust allegations concerning the manufacture and sale of microcrystalline cellulose in the United States.

2003: Working as a consulting expert to counsel for a large electrical generation company, Dr. Hartman developed economic and econometric models to analyze the allegation that this electrical generation company participated in a conspiracy to manipulate prices of power sold in California.

2003: Working as the testifying expert, Dr. Hartman submitted testimony which analyzed and calculated the economic impacts and damages to the U.S. growers and quota holders of flue-cured and burley tobacco leaf caused by a price-fixing conspiracy among the major U.S. tobacco leaf buyers and cigarette manufacturers. The \$1.4 billion settlement ultimately reached in the matter was the second highest antitrust settlement in history.

2004: Working as the consulting expert for the United States Department of Justice, Dr. Hartman critically analyzed the calculation of the economic damages borne by an electric power generation utility as a result of the breach of the Standard Contract with the U.S. Department of Energy to remove spent nuclear fuel in 1998. Dr. Hartman's analysis included a critical review and rebuttal of the models and data put forward by the utility's experts in the calculation of damages; the development and presentation of alternative and improved models and corrected data to more accurately calculate damages; a critical review of econometric analyses put forward by one of the utility's experts; and a review of the economics of re-licensing existing nuclear generating facilities.

2004: Working as the testifying expert, Dr. Hartman submitted testimony in support of the certification of the class of purchasers of electrical carbon products who have been alleged to have been impacted and injured economically as a result of a price-fixing customer-allocation conspiracy of the major suppliers of such products in the United States.

2004-2008: Working as the testifying expert, Dr. Hartman submitted testimony in deposition and at trial in support of the certification of the class of end payer purchasers of those pharmaceutical products produced by AstraZeneca, the Bristol Myers Squibb Group, the Johnson and Johnson Group, the Glaxo-Smith-Kline Group and the Schering Plough Group that were subject to an alleged scheme to fraudulently inflate their Average Wholesale Price (AWP), thereby fraudulently inflating the reimbursement rates paid by the Class members for those pharmaceuticals when their reimbursement rates were formulaically related to the AWP. Dr. Hartman developed, implemented and presented at trial a theory of causation and under that theory calculated damages to the relevant indirect purchaser classes. The Court found in favor of Plaintiffs. Dr. Hartman has and continues to consult and at times submit testimony on related litigation undertaken by the Offices of the Attorneys General for the States of New York, Connecticut, Arizona, Nevada, Montana, Pennsylvania and the Commonwealth of Massachusetts.

2004-2005: Working as a consulting expert to counsel for a major electricity and gas utility holding company, Dr. Hartman developed models to evaluate allegations of affiliate abuse by the regulated gas

distribution entities and the trading entities of the holding company. The alleged abuses concerned spot and forward gas markets in California.

2005: Working as the testifying expert for the United States Department of Justice, Dr. Hartman developed models to critically analyze the cost submissions to the U.S. Court of Federal Claims by the TVA for monetary damages alleged to have resulted from partial breach by the U.S. Department of Energy of the Standard Contract to remove spent nuclear fuel from TVA beginning in 2002. Dr. Hartman's analysis included a critical review and rebuttal of the models, data and cost analyses put forward by the utility and the development and implementation of alternative and improved models and corrected data to more accurately calculate costs attributable to the alleged partial breach.

2005-2007: Working again as the testifying expert for the United States Department of Justice, Dr. Hartman developed models to critically analyze the cost submissions to the U.S. Court of Federal Claims by the Systems Fuel Inc., a subsidiary of Entergy, for monetary damages alleged to have resulted from partial breach by the U.S. Department of Energy of the Standard Contract to remove spent nuclear fuel from SFI facilities in Mississippi and Arkansas. Dr. Hartman's analysis has included a critical review and rebuttal of the SFI models, data and cost analyses put forward by the utilities and the development and implementation of alternative and improved models and corrected data to more accurately calculate costs attributable to the alleged partial breach.

**SELECTED TESTIMONY OF RAYMOND HARTMAN
AT DEPOSITION, HEARING OR TRIAL**

2003

In re Terazosin Hydrochloride Antitrust Litigation, Case No. 99-MDL-1317 Seitz/Garber, consolidated, United States District Court for the Southern District of Florida, (deposition on rebuttal testimony on damage analysis)

Anne Cunningham and Norman Mermelstein, Individually and on Behalf of all Others Similarly Situated, v. Bayer AG, Bayer Corporation, Barr Laboratories, Inc, The Rugby Group, Inc., Watson Pharmaceuticals, Inc. and Hoechst Marion Roussel, Inc., Index No. 603820-00, Supreme Court of the State of New York, County of New York (deposition on rebuttal testimony in support of class certification)

In re Ciprofloxacin Hydrochloride Antitrust Litigation, Master File No. 1:00-MD-1383, United States District Court for the Eastern District of New York. (deposition on rebuttal testimony in support of class certification)

Cipro Cases I and II, Judicial Council Coordination Proceeding Nos. 4154 and 4220 (Superior Court, San Diego County) (depositions on affirmative and rebuttal testimony in support of class certification)

In re Relafen Antitrust Litigation, United States District Court, District of Massachusetts, Master File No. 01-CV-12222-WGY (depositions on affirmative and rebuttal testimony on class certification and affirmative testimony on damages)

Dr. Gregory Derderian, et. al., Plaintiffs, v Genesys Health Care Systems, et. al., Defendants, Case No. 99-64922-CK, State of Michigan, Circuit Court for the County of Genesee (testimony before arbitration panel)

In re D. Lamar DeLoach, et. al., Plaintiffs, v. Philip Morris Companies, Inc., et. al., Defendants, in the United States District Court for the Middle District of North Carolina, Greensboro Division, Case No. 00-CV-1235 (depositions on affirmative and rebuttal testimony calculating damages)

2004

In re Ciprofloxacin Hydrochloride Antitrust Litigation, Master File No. 1:00-MD-1383, United States District Court for the Eastern District of New York (depositions on affirmative and rebuttal testimony calculating damages and affirmative and rebuttal testimony analyzing liability and market definition)

In re Lupron Marketing and Sales Practices Litigation, MDL No. 1430, CA No. 01-CV-10861, United States District Court, District of Massachusetts (deposition on affirmative testimony in support of class certification)

In re Pharmaceutical Industry Average Wholesale Price Litigation, United States District Court for the District of Massachusetts, MDL, No. 1456, CIVIL ACTION: 01-CV-12257-PBS (deposition on affirmative testimony in support of class certification)

2005

In re Lupron Marketing and Sales Practices Litigation, MDL No. 1430, CA No. 01-CV-10861, United States District Court, District of Massachusetts, (submission of written testimony at trial)

In re Tennessee Valley Authority, Plaintiff v. United States, Defendant, United States Court of Federal Claims, No. 01-249-C, (deposition and appearance trial)

Lynne A. Carnegie v. Household International, Inc., Household Bank, f.s.b., successor in interest to Beneficial National Bank, Household Tax Masters Inc., formerly known as Beneficial Tax Masters, Inc., Beneficial Franchise Company, Inc., H&R Block, Inc., H&R Block Services, Inc., H&R Block Tax Services, Inc., H&R Block Eastern Tax Services, Inc., Block Financial Corp. and HRB Royalty, Inc., No. 98 C 2178, United States District Court for the Northern District of Illinois Eastern Division, (submission of written testimony and deposition in calculation of damages)

2006

In re Pharmaceutical Industry Average Wholesale Price Litigation, United States District Court for the District of Massachusetts, MDL, No. 1456, CIVIL ACTION: 01-CV-12257-PBS (deposition testimony in calculation of damages in the MDL matter; submission of written testimony and deposition testimony in the calculation of damages and penalties for the State of Montana and the State of Nevada; submission of written testimony on summary judgment; submission of written testimony in support of class certification in re Track 2 defendants; appearance at Track 1 trial)

State of Connecticut v. Dey, Inc., Roxanne Laboratories, Inc., Warrick Pharmaceuticals Corp., Schering-Plough Corp. and Schering Corporation; State of Connecticut v. Pharmacia Corp., and State of Connecticut v. Glaxo Smithkline et al., Superior Court, Complex Litigation Docket at Tolland, Docket Nos. X07 CV-03-0083297-S, X07 CV-03-0083298-S, X07 CV-03-0083299-S (deposition on affirmative testimony on liability and the calculation of damages).

System Fuels, Inc., on its own behalf and as agent for System Energy Resources, Inc. and South Mississippi Electric Power Association, Plaintiff, v. The United States, Defendant, in the United States Court of Federal Claims, No. 03-2624C (deposition)

New England Carpenters Health Benefits Fund; Pirelli Armstrong Retiree Medical Benefits Trust; Teamsters Health & Welfare Fund of Philadelphia and Vicinity; and Philadelphia Federation of Teachers Health and Welfare Fund v. First Databank, Inc., and McKesson Corporation, United States District Court District of Massachusetts, C.A. No. 1:05-CV-11148-PBS (deposition)

In re Express Scripts, Inc., PBM Litigation, United States District Court Eastern District of Missouri Eastern Division, Master Case No. 4:05-md-01672-SNL (deposition on affirmative testimony in support of class certification).

In re Prempro Products Liability Litigation, in the United States District Court for the Eastern District of Arkansas, Western Division, MDL Docket # 4:03CV1507WRW; *In re Hormone Therapy Litigation*, in the Court of Common Pleas Philadelphia County, November 2003, #00001 (deposition)

In re: Neurontin Marketing and Sales Practices Litigation, MDL Docket No. 1629, Master File No. 04-10981, United States District Court, District of Massachusetts (deposition).

System Fuels, Inc., on its own behalf and as agent for Entergy Arkansas Inc., Plaintiff, v. The United States, Defendant, in the United States Court of Federal Claims, No. 2623C (deposition).

2007

System Fuels, Inc., on its own behalf and as agent for System Energy Resources, Inc. and South Mississippi Electric Power Association, Plaintiff, v. The United States, Defendant, in the United States Court of Federal Claims, No. 03-2624C (trial).

Energy Northwest v. The United States, United States Court of Federal Claims, No. 04-10C (expert report)

New England Carpenters Health Benefits Fund; Pirelli Armstrong Retiree Medical Benefits Trust; Teamsters Health & Welfare Fund of Philadelphia and Vicinity; and Philadelphia Federation of Teachers Health and Welfare Fund v. First Databank, Inc., and McKesson Corporation, United States District Court District of Massachusetts, C.A. No. 1:05-CV-11148-PBS (video taped tutorial)

2008

Energy Northwest v. The United States, United States Court of Federal Claims, No. 04-10C (deposition).

The Commonwealth of Massachusetts v. Mylan Laboratories, et al., United States District Court for the District of Massachusetts, Civil Action No. 03-CV-11865-PBS (deposition).

Susannah K. Alexander, Individually and on Behalf of all Others Similarly Situated, Plaintiffs, v. Solvay Pharmaceuticals, Inc., et al., Defendants, Superior Court of the State of California, County of Los Angeles, Case Number BC300364 (deposition).

Attachment B

Table B.1: Brand Neurontin Retail Price Calculation

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
Quarter	National Retail TRx	National Retail Dollars	National Medicaid TRx	National Medicaid Dollars	Retail Price Net of Medicaid (\$/TRx)	Retail Reimbursement Rate Percent	Mail Order Reimbursement Rate Percent	Mail Order to Retail Ratio	Mail Order Price (\$/TRx)	Mail Order Share	Final Weighted Average Price (\$/TRX)
1995Q1	126,023	13,172,313	38,763	4,067,815	104.34	97%	87%	0.90	93.85	12%	103.05
1995Q2	148,152	15,400,369	46,910	5,112,628	101.62	97%	87%	0.90	91.40	12%	100.36
1995Q3	177,613	19,130,421	66,644	7,865,702	101.51	97%	87%	0.90	91.31	12%	100.26
1995Q4	213,639	22,926,721	68,215	8,338,904	100.31	97%	87%	0.90	90.23	12%	99.08
1996Q1	256,845	27,507,180	76,339	9,358,757	100.54	95%	86%	0.90	90.82	12%	99.35
1996Q2	332,313	34,858,518	89,456	11,037,583	98.09	95%	86%	0.90	88.60	12%	96.92
1996Q3	415,952	42,423,451	111,163	13,407,568	95.20	95%	86%	0.90	85.99	12%	94.07
1996Q4	492,395	49,392,743	111,925	13,395,760	94.61	95%	86%	0.90	85.46	12%	93.49
1997Q1	538,158	53,453,671	114,604	13,964,886	93.23	93%	85%	0.91	84.63	12%	92.18
1997Q2	619,715	61,842,799	138,312	16,406,219	94.38	93%	85%	0.91	85.67	12%	93.32
1997Q3	686,181	67,462,974	160,366	18,558,283	93.01	93%	85%	0.91	84.43	12%	91.96
1997Q4	788,543	76,929,732	166,668	18,849,654	93.40	93%	85%	0.91	84.78	12%	92.34
1998Q1	861,883	84,005,161	178,043	19,750,387	93.96	92%	84%	0.91	85.78	12%	92.96
1998Q2	991,872	96,827,429	224,793	25,041,185	93.58	92%	84%	0.91	85.44	12%	92.59
1998Q3	1,129,766	109,684,328	247,898	27,058,589	93.69	92%	84%	0.91	85.54	12%	92.69
1998Q4	1,316,996	127,555,818	282,337	30,431,781	93.87	92%	84%	0.91	85.70	12%	92.87
1999Q1	1,481,469	146,236,643	327,884	34,953,935	96.47	91%	83%	0.91	88.01	13%	95.34
1999Q2	1,721,155	172,191,926	223,765	25,300,587	98.10	91%	83%	0.91	89.50	13%	96.95
1999Q3	1,928,294	196,633,983	439,940	46,208,632	101.07	91%	83%	0.91	92.21	13%	99.89
1999Q4	2,093,483	223,139,650	403,501	39,064,003	108.92	91%	83%	0.91	99.38	13%	107.65
2000Q1	2,241,574	239,413,599	508,075	55,932,577	105.84	90%	82%	0.91	96.23	14%	104.49
2000Q2	2,528,992	270,005,705	591,229	64,587,827	106.01	90%	82%	0.91	96.38	14%	104.66
2000Q3	2,699,509	290,389,215	663,668	71,686,576	107.43	90%	82%	0.91	97.67	14%	106.06
2000Q4	2,868,479	310,027,465	756,866	81,265,275	108.34	90%	82%	0.91	98.50	14%	106.95
2001Q1	2,944,051	328,420,514	814,405	88,164,600	112.81	89%	82%	0.91	103.09	15%	111.31
2001Q2	3,169,949	354,849,736	864,132	94,440,029	112.94	89%	82%	0.91	103.20	15%	111.43
2001Q3	3,241,861	362,988,003	926,989	100,613,376	113.34	89%	82%	0.91	103.57	15%	111.83
2001Q4	3,406,799	384,005,600	975,503	105,923,426	114.38	89%	82%	0.91	104.51	15%	112.85
2002Q1	3,444,545	377,019,644	991,478	110,649,553	108.59	89%	81%	0.91	98.78	17%	106.93
2002Q2	3,601,997	398,267,062	1,056,125	118,299,520	109.97	89%	81%	0.91	100.04	17%	108.29
2002Q3	3,709,428	419,408,100	1,136,249	129,150,659	112.80	89%	81%	0.91	102.62	17%	111.08
2002Q4	3,826,693	436,796,240	1,161,012	133,374,563	113.83	89%	81%	0.91	103.55	17%	112.09
2003Q1	3,864,044	457,394,269	1,157,117	137,627,705	118.13	88%	80%	0.91	107.35	17%	116.28
2003Q2	4,073,985	484,228,937	1,235,624	148,815,950	118.17	88%	80%	0.91	107.39	17%	116.32
2003Q3	4,087,435	501,536,264	2,990,401	309,773,314	174.80	88%	80%	0.91	158.86	17%	172.06
2003Q4	4,025,251	497,096,158	2,138,019	269,479,164	120.61	88%	80%	0.91	109.61	17%	118.72
2004Q1	4,050,804	527,807,105	1,184,696	148,414,109	132.37	87%	79%	0.91	120.35	18%	130.26
2004Q2	4,114,350	561,966,679	1,278,054	165,606,199	139.75	87%	79%	0.91	127.06	18%	137.51
2004Q3	4,055,290	558,904,562	1,191,500	163,587,866	138.04	87%	79%	0.91	125.51	18%	135.84
2004Q4	2,144,790	351,398,729	870,121	130,120,294	173.60	87%	79%	0.91	157.83	18%	170.83
Total	84,420,273	9,752,699,416	26,008,789	3,015,685,442							

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.2: Valuation of Damages per TRx

	[1]	[2]	[3]	[4]	[5]
Quarter	Uninsured Retail Price (\$/TRx)	Average Copay (\$/TRx)	Average Coinsurance (\$/TRx)	Average Medicaid Copay (\$/TRx)	Average Kaiser Price (\$/TRx)
1995Q1	103.05	5.90	23.70	0.75	119.08
1995Q2	100.36	5.90	23.08	0.75	119.43
1995Q3	100.26	5.90	23.06	0.75	116.81
1995Q4	99.08	5.90	22.79	0.75	118.82
1996Q1	99.35	6.93	22.85	0.75	123.62
1996Q2	96.92	6.93	22.29	0.75	122.15
1996Q3	94.07	6.93	21.64	0.75	117.96
1996Q4	93.49	6.93	21.50	0.75	114.68
1997Q1	92.18	8.65	21.20	0.99	114.84
1997Q2	93.32	8.65	21.46	0.99	115.96
1997Q3	91.96	8.65	21.15	0.99	116.21
1997Q4	92.34	8.65	21.24	0.99	111.49
1998Q1	92.96	9.65	21.38	0.99	109.95
1998Q2	92.59	9.65	21.29	0.99	109.67
1998Q3	92.69	9.65	21.32	0.99	108.81
1998Q4	92.87	9.65	21.36	0.99	105.88
1999Q1	95.34	11.63	21.93	0.92	107.35
1999Q2	96.95	11.63	22.30	0.92	108.79
1999Q3	99.89	11.63	22.97	0.92	109.55
1999Q4	107.65	11.63	24.76	0.92	112.52
2000Q1	104.49	14.14	24.03	0.92	116.76
2000Q2	104.66	14.14	24.07	0.92	126.70
2000Q3	106.06	14.14	24.39	0.92	131.80
2000Q4	106.95	14.14	24.60	0.92	135.59
2001Q1	111.31	16.06	23.38	1.31	139.75
2001Q2	111.43	16.06	23.40	1.31	142.12
2001Q3	111.83	16.06	23.48	1.31	144.07
2001Q4	112.85	16.06	23.70	1.31	148.99
2002Q1	106.93	17.57	25.66	1.47	161.98
2002Q2	108.29	17.57	25.99	1.47	166.78
2002Q3	111.08	17.57	26.66	1.47	171.79
2002Q4	112.09	17.57	26.90	1.47	176.07
2003Q1	116.28	19.26	27.91	1.34	190.27
2003Q2	116.32	19.26	27.92	1.34	194.51
2003Q3	172.06	19.26	41.30	1.34	203.97
2003Q4	118.72	19.26	28.49	1.34	208.37
2004Q1	130.26	20.71	33.87	1.53	224.10
2004Q2	137.51	20.71	35.75	1.53	232.15
2004Q3	135.84	20.71	35.32	1.53	236.75
2004Q4	170.83	20.71	44.41	1.53	242.00

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.3: Prescriptions Subject to Fraud

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
Quarter	Fraudulent Bipolar TRx	Fraudulent Migraine TRx	Fraudulent Neuropathic Pain TRx (Total)	Fraudulent Neuropathic Pain TRx (Neurologists)	Fraudulent Neuropathic Pain TRx (Other)	Fraudulent Neuropathic Pain TRx (PHN)	Fraudulent Nociceptive Pain TRx (Total)	Fraudulent Nociceptive Pain TRx (Neurologists)	Fraudulent Nociceptive Pain TRx (Other)	Fraudulent Nociceptive Pain TRx (PHN)	Fraudulent Doses > than 1800mg/day TRx	Total Fraudulent TRx
1995Q1	0	0	0	0	0	0	0	0	0	0	0	0
1995Q2	0	0	0	0	0	0	0	0	0	0	6,419	6,419
1995Q3	0	0	0	0	0	0	0	0	0	0	13,233	13,233
1995Q4	0	0	0	0	0	0	0	0	0	0	9,492	9,492
1996Q1	24,906	0	3,388	3,388	0	0	0	0	0	0	8,442	36,736
1996Q2	20,371	0	3,708	3,708	0	0	8,374	0	8,374	0	24,720	57,172
1996Q3	39,731	1,812	6,632	6,632	0	0	6,589	0	6,589	0	15,687	70,451
1996Q4	40,917	2,988	10,539	10,539	0	0	13,811	0	13,811	0	21,830	90,086
1997Q1	47,167	4,400	65,446	15,133	18,103	32,210	6,339	0	6,339	0	24,521	147,874
1997Q2	35,805	2,713	89,556	21,974	22,398	45,184	12,474	0	12,474	0	23,670	164,219
1997Q3	37,259	4,414	94,710	24,382	25,473	44,855	7,560	0	7,560	0	26,486	170,429
1997Q4	60,264	4,369	87,558	16,345	21,501	49,711	20,194	6,066	14,128	0	32,820	205,206
1998Q1	68,173	6,510	106,741	21,200	27,198	58,342	18,247	7,730	10,517	0	35,228	234,900
1998Q2	96,309	8,029	112,945	28,680	41,866	42,399	55,704	8,983	24,373	22,348	30,957	303,944
1998Q3	116,167	10,543	142,408	47,717	37,632	57,059	63,548	11,377	22,673	29,498	39,935	372,601
1998Q4	145,042	8,926	170,458	38,348	42,801	89,310	74,372	11,478	24,264	38,630	48,716	447,513
1999Q1	198,303	11,026	284,121	61,026	82,641	140,453	131,197	13,625	29,509	88,064	40,887	665,533
1999Q2	312,444	11,424	306,077	81,211	63,963	160,903	147,894	10,178	26,009	111,706	48,604	826,443
1999Q3	345,159	11,327	322,636	54,965	71,506	196,164	135,223	8,938	31,527	94,758	58,358	872,703
1999Q4	429,337	12,883	361,904	43,801	101,834	216,268	115,886	13,780	25,710	76,396	57,346	977,357
2000Q1	479,539	15,448	500,794	72,617	194,655	233,522	157,265	29,287	45,445	82,533	62,744	1,215,791
2000Q2	442,775	17,687	590,340	73,056	225,963	291,321	165,291	23,535	57,773	83,983	72,158	1,288,251
2000Q3	531,510	18,116	680,224	70,709	240,470	369,046	169,240	21,176	29,796	118,268	66,892	1,465,982
2000Q4	572,616	20,283	748,123	82,956	214,511	450,656	197,312	17,157	38,234	141,922	66,058	1,604,392
2001Q1	513,609	22,193	833,172	101,945	217,700	513,527	278,616	17,959	64,481	196,176	67,755	1,715,345
2001Q2	482,572	25,207	854,939	105,185	333,466	416,288	336,160	25,186	78,439	232,536	72,164	1,771,042
2001Q3	473,226	30,771	951,964	143,207	309,454	499,303	308,256	33,247	62,023	212,985	71,213	1,835,429
2001Q4	435,783	33,829	1,296,140	167,007	312,820	816,313	303,199	24,567	63,158	215,474	73,745	2,142,697
2002Q1	582,230	35,088	1,074,661	222,645	306,256	545,759	302,791	34,668	54,632	213,490	69,539	2,064,308
2002Q2	565,093	29,552	978,553	166,400	264,362	547,792	359,396	32,445	80,325	246,627	73,995	2,006,589
2002Q3	588,432	37,046	953,149	135,248	288,901	529,001	501,963	29,440	184,574	287,949	91,710	2,172,299
2002Q4	479,388	35,902	1,098,843	89,514	392,456	616,873	528,462	31,976	124,951	371,535	90,100	2,232,696
2003Q1	684,764	37,163	928,751	59,259	306,673	562,819	511,953	31,992	121,955	358,006	83,951	2,246,584
2003Q2	553,509	28,973	942,183	78,861	330,400	532,921	439,188	35,483	116,831	286,874	105,626	2,069,480
2003Q3	557,175	41,222	1,243,040	134,469	363,083	745,489	485,873	43,367	148,042	294,464	82,636	2,409,947
2003Q4	452,105	40,023	1,200,767	152,055	301,336	747,376	577,732	48,890	184,357	344,485	84,410	2,355,038
2004Q1	517,615	35,189	1,207,443	125,665	302,088	779,689	630,134	48,951	150,558	430,625	85,398	2,475,780
2004Q2	391,360	43,687	1,307,920	192,677	282,982	832,261	648,400	51,280	163,900	433,220	83,410	2,474,776
2004Q3	177,980	14,369	623,846	213,249	137,581	273,016	221,228	20,734	62,486	138,008	124,699	1,162,123
2004Q4	212,042	15,962	591,582	124,092	177,979	289,511	163,339	17,291	57,352	88,695	52,122	1,035,047
Total	11,710,680	679,075	20,775,263	2,989,865	6,060,055	11,725,342	8,103,212	710,787	2,153,170	5,239,256	2,147,674	43,415,904

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.4.a: Calculation of Damages to MDL Class on Fraudulent Bipolar Prescriptions

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	
Quarter	Fraudulent Bipolar TRx	Fraudulent Medicaid TRx	Fraudulent Non-Medicaid TRx	Fraudulent TPP TRx Coordinated Net of Plaintiffs	Fraudulent Uninsured TRx	Fraudulent Copay TRx	Fraudulent Coinsurance TRx	TPP Net Retail Price (\$/TRx)	Uninsured Retail Price (\$/TRx)	Average Copay (\$/TRx)	Average Coinsurance (\$/TRx)	Average Medicaid Copay (\$/TRx)	TPP Class Damages (\$)	Uninsured Damages (\$)	Copay Damages (\$)	Coinsurance Damages (\$)	Medicaid Copay Damages (\$)	Consumer Class Damages (\$)	Total Damages (\$)
1995Q1	0	0	0	0	0	0	0	95.33	103.05	5.90	23.70	0.75	0	0	0	0	0	0	0
1995Q2	0	0	0	0	0	0	0	92.71	100.36	5.90	23.08	0.75	0	0	0	0	0	0	0
1995Q3	0	0	0	0	0	0	0	92.61	100.26	5.90	23.06	0.75	0	0	0	0	0	0	0
1995Q4	0	0	0	0	0	0	0	91.45	99.08	5.90	22.79	0.75	0	0	0	0	0	0	0
1996Q1	24,906	7,402	17,503	13,874	3,155	12,884	1,464	90.80	99.35	6.93	22.85	0.75	1,225,648	313,486	89,284	33,454	5,518	441,744	1,667,392
1996Q2	20,371	5,484	14,887	11,820	2,684	10,958	1,245	88.43	96.92	6.93	22.29	0.75	1,016,956	260,117	75,939	27,759	4,088	367,902	1,384,859
1996Q3	39,731	10,618	29,113	23,099	5,248	21,430	2,435	85.64	94.07	6.93	21.64	0.75	1,924,770	493,719	148,507	52,688	7,916	702,830	2,627,600
1996Q4	40,917	9,301	31,617	25,076	5,700	23,272	2,645	85.07	93.49	6.93	21.50	0.75	2,075,657	532,862	161,277	56,866	6,934	757,938	2,833,595
1997Q1	47,167	10,045	37,123	29,450	6,692	27,325	3,105	82.25	92.18	8.65	21.20	0.99	2,356,791	616,878	236,364	65,832	9,931	929,004	3,285,795
1997Q2	35,805	7,991	27,814	22,024	5,014	20,473	2,327	83.36	93.32	8.65	21.46	0.99	1,786,299	467,902	177,094	49,933	7,901	702,830	2,489,129
1997Q3	37,259	8,708	28,551	22,357	5,147	21,016	2,388	82.03	91.96	8.65	21.15	0.99	1,784,401	473,300	181,788	50,509	8,609	714,206	2,498,607
1997Q4	60,264	12,738	47,526	37,259	8,568	34,983	3,975	82.40	92.34	8.65	21.24	0.99	2,987,424	791,140	302,605	84,428	12,593	1,190,767	4,178,191
1998Q1	68,173	14,083	54,091	42,364	9,751	39,815	4,524	82.11	92.96	9.65	21.38	0.99	3,384,635	906,457	384,214	96,735	13,912	1,401,319	4,785,954
1998Q2	96,309	21,827	74,482	58,138	13,427	54,825	6,230	81.75	92.59	9.65	21.29	0.99	4,624,288	1,243,166	529,060	132,667	21,563	1,926,457	6,550,744
1998Q3	116,167	25,490	90,677	70,787	16,347	66,746	7,585	81.85	92.69	9.65	21.32	0.99	5,637,735	1,515,252	644,095	161,704	25,181	2,346,232	7,983,966
1998Q4	145,042	31,094	113,948	88,883	20,542	83,875	9,531	82.02	92.87	9.65	21.36	0.99	7,093,709	1,907,701	809,390	203,585	30,718	2,951,393	10,045,101
1999Q1	198,303	43,889	154,414	120,222	27,837	113,661	12,916	82.66	95.34	11.63	21.93	0.92	9,669,240	2,654,002	1,321,876	283,228	40,350	4,299,455	13,968,695
1999Q2	312,444	40,620	271,824	212,713	49,003	200,084	22,737	84.23	96.95	11.63	22.30	0.92	17,434,063	4,751,009	2,326,977	507,015	37,345	7,622,346	25,056,409
1999Q3	345,159	78,748	266,411	207,410	48,027	196,100	22,284	87.10	99.89	11.63	22.97	0.92	17,577,932	4,797,380	2,280,641	511,964	72,397	7,662,381	25,240,313
1999Q4	429,337	82,751	346,586	269,860	62,481	255,115	28,990	94.68	107.65	11.63	24.76	0.92	24,860,736	6,726,083	2,966,986	717,790	76,077	10,486,936	35,347,672
2000Q1	479,539	108,692	370,847	295,037	60,067	279,068	31,712	89.34	104.49	14.14	24.03	0.92	25,648,295	6,276,669	3,946,016	762,163	99,733	11,084,580	36,732,875
2000Q2	442,775	103,512	339,263	270,021	54,951	255,300	29,011	89.50	104.66	14.14	24.07	0.92	23,514,983	5,750,968	3,609,945	698,328	94,979	10,154,221	33,669,204
2000Q3	531,510	130,670	400,839	318,625	64,925	301,638	34,277	90.87	106.06	14.14	24.39	0.92	28,171,742	6,885,695	4,265,154	836,116	119,899	12,106,864	40,278,606
2000Q4	572,616	151,088	421,528	334,278	68,276	317,206	36,046	91.75	106.95	14.14	24.60	0.92	29,840,715	7,302,364	4,485,292	886,711	138,634	12,813,002	42,653,716
2001Q1	513,609	142,078	371,531	303,073	52,295	286,661	32,575	94.50	111.31	16.06	23.38	1.31	27,868,131	5,820,981	4,603,770	761,446	186,710	11,372,907	39,241,038
2001Q2	482,572	131,550	351,022	286,843	49,408	270,837	30,777	94.62	111.43	16.06	23.40	1.31	26,408,390	5,505,556	4,349,636	720,185	172,874	10,748,251	37,156,641
2001Q3	473,226	135,316	337,910	276,112	47,563	260,720	29,627	95.01	111.83	16.06	23.48	1.31	25,526,019	5,319,008	4,187,163	695,782	177,824	10,379,777	35,905,796
2001Q4	435,783	124,782	311,001	254,331	43,775	239,958	27,268	96.01	112.85	16.06	23.70	1.31	23,759,292	4,940,049	3,853,719	646,211	163,981	9,603,959	33,363,251
2002Q1	582,230	167,589	414,641	350,055	50,523	326,963	37,155	88.54	106.93	17.57	25.66	1.47	30,155,848	5,402,505	5,744,745	953,535	246,469	12,347,254	42,503,102
2002Q2	565,093	165,688	399,405	337,729	48,666	314,949	35,790	89.86	108.29	17.57	25.99	1.47	29,530,423	5,270,252	5,533,652	930,192	243,674	11,977,770	41,508,192
2002Q3	588,432	180,245	408,187	345,710	49,736	321,874	36,577	92.59	111.08	17.57	26.66	1.47	31,143,369	5,524,838	5,655,328	975,127	265,082	12,420,374	43,563,744
2002Q4	479,388	145,446	333,943	283,182	40,690	263,329	29,924	93.57	112.09	17.57	26.90	1.47	25,781,576	4,560,972	4,626,692	805,005	213,903	10,206,573	35,988,149
2003Q1	684,764	205,058	479,707	411,667	55,068	381,308	43,331	96.14	116.28	19.26	27.91	1.34	38,507,759	6,403,210	7,344,001	1,209,224	275,502	15,231,938	53,739,697
2003Q2	553,509	167,877	385,632	331,124	44,268	306,531	34,833	96.18	116.32	19.26	27.92	1.34	30,986,772	5,149,333	5,903,780	972,434	225,549	12,251,095	43,237,868
2003Q3	557,175	407,634	149,541	122,441	17,166	118,867	13,508	150.56	172.06	19.26	41.30	1.34	17,936,496	2,953,732	2,289,380	557,802	547,670	6,348,585	24,285,080
2003Q4	452,105	240,137	211,969	179,317	24,333	168,490	19,147	98.52	118.72	19.26	28.49	1.34	17,188,962	2,888,798	3,245,108	545,540	322,632	7,002,077	24,191,040
2004Q1	517,615	151,382	366,234	314,575	42,205	274,934	49,095	107.56	130.26	20.71	33.87	1.53	32,920,721	5,497,519	5,693,883	1,662,726	231,677	13,085,804	46,006,525
2004Q2	391,360	121,569	269,790	231,494	31,090	202,533	36,167	114.53	137.51	20.71	35.75	1.53	25,796,114	4,275,397	4,194,462	1,293,095	186,052	9,949,005	35,745,120
2004Q3	177,980	52,293	125,687	107,984	14,484	94,354	16,849	112.91	135.84	20.71	35.32	1.53	11,863,530	1,967,464	1,954,076	595,060	80,030	4,596,631	16,460,161
2004Q4	212,042	86,023	126,019	107,482	14,522	94,603	16,893	146.52	170.83	20.71	44.41	1.53	15,323,473	2,480,778	1,959,227	750,312	131,652	5,321,968	20,645,441
Total	11,710,680	3,529,418	8,181,261	6,716,414	1,163,636	6,262,683	754,943						623,312,892	128,626,541	100,081,127	20,293,152	4,505,556	253,506,376	876,819,268

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.4.b: Calculation of Damages to MDL Class on Fraudulent Migraine Prescriptions

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]
	Fraudulent Migraine TRx	Fraudulent Medicaid TRx	Fraudulent Non-Medicaid TRx	Fraudulent TPP TRx Net of Coordinated Plaintiffs	Fraudulent Uninsured TRx	Fraudulent Copay TRx	Fraudulent Coinsurance TRx	TPP Net Retail Price (\$/TRx)	Uninsured Retail Price (\$/TRX)	Average Copay (\$/TRX)	Average Coinsurance (\$/TRX)	Average Medicaid Copay (\$/TRX)	TPP Class Damages (\$)	Uninsured Damages (\$)	Copay Damages (\$)	Coinsurance Damages (\$)	Medicaid Copay Damages (\$)	Consumer Class Damages (\$)	Total Damages (\$)
1995Q1	0	0	0	0	0	0	0	95.33	103.05	5.90	23.70	0.75	0	0	0	0	0	0	0
1995Q2	0	0	0	0	0	0	0	92.71	100.36	5.90	23.08	0.75	0	0	0	0	0	0	0
1995Q3	0	0	0	0	0	0	0	92.61	100.26	5.90	23.06	0.75	0	0	0	0	0	0	0
1995Q4	0	0	0	0	0	0	0	91.45	99.08	5.90	22.79	0.75	0	0	0	0	0	0	0
1996Q1	0	0	0	0	0	0	0	90.80	99.35	6.93	22.85	0.75	0	0	0	0	0	0	0
1996Q2	0	0	0	0	0	0	0	88.43	96.92	6.93	22.29	0.75	0	0	0	0	0	0	0
1996Q3	1,812	484	1,327	1,053	239	977	111	85.64	94.07	6.93	21.64	0.75	87,764	22,512	6,772	2,402	361	32,047	119,811
1996Q4	2,988	679	2,309	1,831	416	1,699	193	85.07	93.49	6.93	21.50	0.75	151,572	38,911	11,777	4,153	506	55,347	206,919
1997Q1	4,400	937	3,463	2,747	624	2,549	290	82.25	92.18	8.65	21.20	0.99	219,841	57,542	22,048	6,141	926	86,657	306,498
1997Q2	2,713	606	2,108	1,669	380	1,551	176	83.36	93.32	8.65	21.46	0.99	135,367	35,458	13,420	3,784	599	53,261	188,627
1997Q3	4,414	1,032	3,382	2,648	610	2,490	283	82.03	91.96	8.65	21.15	0.99	211,387	56,069	21,535	5,984	1,020	84,608	295,995
1997Q4	4,369	923	3,446	2,701	621	2,536	288	82.40	92.34	8.65	21.24	0.99	216,587	57,357	21,939	6,121	913	86,330	302,917
1998Q1	6,510	1,345	5,166	4,046	931	3,802	432	82.11	92.96	9.65	21.38	0.99	323,224	86,564	36,692	9,238	1,329	133,823	457,047
1998Q2	8,029	1,820	6,210	4,847	1,119	4,571	519	81.75	92.59	9.65	21.29	0.99	385,533	103,644	44,108	11,061	1,798	160,611	546,144
1998Q3	10,543	2,313	8,230	6,424	1,484	6,058	688	81.85	92.69	9.65	21.32	0.99	511,661	137,519	58,456	14,676	2,285	212,936	724,597
1998Q4	8,926	1,913	7,012	5,470	1,264	5,162	587	82.02	92.87	9.65	21.36	0.99	436,540	117,398	49,809	12,528	1,890	181,626	618,166
1999Q1	11,026	2,440	8,585	6,684	1,548	6,320	718	82.66	95.34	11.63	21.93	0.92	537,613	147,563	73,497	15,748	2,243	239,051	776,664
1999Q2	11,424	1,485	9,939	7,778	1,792	7,316	831	84.23	96.95	11.63	22.30	0.92	637,459	173,716	85,084	18,539	1,365	278,704	916,163
1999Q3	11,327	2,584	8,743	6,807	1,576	6,435	731	87.10	99.89	11.63	22.97	0.92	576,857	157,436	74,844	16,801	2,376	251,457	828,314
1999Q4	12,883	2,483	10,400	8,098	1,875	7,655	870	94.68	107.65	11.63	24.76	0.92	746,017	201,835	89,033	21,539	2,283	314,690	1,060,707
2000Q1	15,448	3,502	11,947	9,505	1,935	8,990	1,022	89.34	104.49	14.14	24.03	0.92	826,265	202,204	127,122	24,553	3,213	357,092	1,183,356
2000Q2	17,687	4,135	13,552	10,786	2,195	10,198	1,159	89.50	104.66	14.14	24.07	0.92	939,330	229,728	144,203	27,895	3,794	405,621	1,344,951
2000Q3	18,116	4,454	13,662	10,860	2,213	10,281	1,168	90.87	106.06	14.14	24.39	0.92	960,210	234,693	145,374	28,498	4,087	412,652	1,372,862
2000Q4	20,283	5,352	14,931	11,841	2,418	11,236	1,277	91.75	106.95	14.14	24.60	0.92	1,057,005	258,661	158,876	31,409	4,911	453,857	1,510,862
2001Q1	22,193	6,139	16,054	13,096	2,260	12,386	1,408	94.50	111.31	16.06	23.38	1.31	1,204,171	251,522	198,927	32,902	8,068	491,419	1,695,590
2001Q2	25,207	6,871	18,335	14,983	2,581	14,147	1,608	94.62	111.43	16.06	23.40	1.31	1,379,413	287,577	227,198	37,618	9,030	561,423	1,940,836
2001Q3	30,771	8,799	21,972	17,954	3,093	16,953	1,926	95.01	111.83	16.06	23.48	1.31	1,659,802	345,863	272,266	45,242	11,563	674,934	2,334,735
2001Q4	33,829	9,687	24,143	19,743	3,398	18,628	2,117	96.01	112.85	16.06	23.70	1.31	1,844,398	383,489	299,158	50,164	12,730	745,541	2,589,939
2002Q1	35,088	10,100	24,988	21,096	3,045	19,704	2,239	88.54	106.93	17.57	25.66	1.47	1,817,316	325,577	346,202	57,464	14,853	744,096	2,561,412
2002Q2	29,552	8,665	20,887	17,662	2,545	16,470	1,872	89.86	108.29	17.57	25.99	1.47	1,544,314	275,611	289,386	48,645	12,743	626,386	2,170,699
2002Q3	37,046	11,348	25,698	21,765	3,131	20,264	2,303	92.59	111.08	17.57	26.66	1.47	1,960,691	347,827	356,042	61,391	16,689	781,949	2,742,640
2002Q4	35,902	10,893	25,010	21,208	3,047	19,721	2,241	93.57	112.09	17.57	26.90	1.47	1,930,830	341,580	346,502	60,288	16,020	764,389	2,695,219
2003Q1	37,163	11,129	26,035	22,342	2,989	20,694	2,352	96.14	116.28	19.26	27.91	1.34	2,089,889	347,514	398,573	65,627	14,952	826,666	2,916,555
2003Q2	28,973	8,787	20,186	17,332	2,317	16,045	1,823	96.18	116.32	19.26	27.92	1.34	1,621,986	269,539	309,030	50,902	11,806	641,277	2,263,263
2003Q3	41,222	30,159	11,064	9,059	1,270	8,794	999	150.56	172.06	19.26	41.30	1.34	1,327,023	218,530	169,379	41,269	40,519	469,697	1,796,720
2003Q4	40,023	21,258	18,765	15,874	2,154	14,916	1,695	98.52	118.72	19.26	28.49	1.34	1,521,679	255,735	287,278	48,295	28,561	619,870	2,141,549
2004Q1	35,189	10,291	24,898	21,386	2,869	18,691	3,338	107.56	130.26	20.71	33.87	1.53	2,238,059	373,739	387,089	113,038	15,750	889,616	3,127,675
2004Q2	43,687	13,571	30,116	25,841	3,471	22,608	4,037	114.53	137.51	20.71	35.75	1.53	2,879,563	477,253	468,218	144,345	20,769	1,110,585	3,990,148
2004Q3	14,369	4,222	10,147	8,718	1,169	7,618	1,360	112.91	135.84	20.71	35.32	1.53	957,790	158,841	157,760	48,042	6,461	371,104	1,328,894
2004Q4	15,962	6,476	9,486	8,091	1,093	7,121	1,272	146.52	170.83	20.71	44.41	1.53	1,153,498	186,744	147,484	56,481	9,910	400,619	1,554,117
Total	679,075	216,881	462,195	381,945	63,673	354,589	43,933						36,090,652	7,165,756	5,845,080	1,222,781	286,323	14,519,940	50,610,592

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.4.c: Calculation of Damages to MDL Class on Fraudulent Neuropathic Pain Prescriptions (Total)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	
Fraudulent Neuropathic Pain TRx	Fraudulent Medicaid TRx	Fraudulent Non-Medicaid TRx	Fraudulent TPP TRx Net of Coordinated Plaintiffs	Fraudulent Uninsured TRx	Fraudulent Copay TRx	Fraudulent Coinsurance TRx	Net Retail Price (\$/TRx)	Uninsured Retail Price (\$/TRX)	Average Copay (\$/TRX)	Average Coinsurance (\$/TRX)	Average Medicaid Copay (\$/TRX)	TPP Class Damages (\$)	Uninsured Damages (\$)	Copay Damages (\$)	Coinsurance Damages (\$)	Medicaid Copay Damages (\$)	Consumer Class Damages (\$)	Total Damages (\$)	
1995Q1	0	0	0	0	0	0	95.33	103.05	5.90	23.70	0.75	0	0	0	0	0	0	0	
1995Q2	0	0	0	0	0	0	92.71	100.36	5.90	23.08	0.75	0	0	0	0	0	0	0	
1995Q3	0	0	0	0	0	0	92.61	100.26	5.90	23.06	0.75	0	0	0	0	0	0	0	
1995Q4	0	0	0	0	0	0	91.45	99.08	5.90	22.79	0.75	0	0	0	0	0	0	0	
1996Q1	3,388	1,007	2,381	1,887	429	1,753	199	90.80	99.35	6.93	22.85	0.75	166,732	42,645	12,146	4,551	751	60,093	226,824
1996Q2	3,708	998	2,710	2,151	488	1,994	227	88.43	96.92	6.93	22.29	0.75	185,096	47,344	13,822	5,052	744	66,962	252,058
1996Q3	6,632	1,772	4,860	3,856	876	3,577	407	85.64	94.07	6.93	21.64	0.75	321,298	82,416	24,790	8,795	1,321	117,322	438,620
1996Q4	10,539	2,396	8,143	6,459	1,468	5,994	681	85.07	93.49	6.93	21.50	0.75	534,626	137,249	41,540	14,647	1,766	195,222	729,848
1997Q1	65,446	13,937	51,509	40,863	9,286	37,915	4,308	82.25	92.18	8.65	21.20	0.99	3,270,114	855,936	327,962	91,343	13,779	1,289,020	4,559,134
1997Q2	89,556	19,988	69,569	55,086	12,541	51,208	5,819	83.36	93.32	8.65	21.46	0.99	4,467,902	1,170,319	442,950	124,893	19,761	1,757,923	6,225,825
1997Q3	94,710	22,135	72,576	56,830	13,084	53,422	6,071	82.03	91.96	8.65	21.15	0.99	4,535,865	1,203,105	462,097	128,392	21,884	1,815,478	6,351,343
1997Q4	87,558	18,506	69,051	54,134	12,448	50,827	5,776	82.40	92.34	8.65	21.24	0.99	4,340,446	1,149,453	439,657	122,667	18,297	1,730,073	6,070,518
1998Q1	106,741	22,050	84,691	66,330	15,268	62,339	7,084	82.11	92.96	9.65	21.38	0.99	5,299,413	1,419,264	601,574	151,460	21,783	2,194,082	7,493,495
1998Q2	112,945	25,597	87,347	68,180	15,747	64,295	7,306	81.75	92.59	9.65	21.29	0.99	5,423,035	1,457,897	620,444	155,583	25,288	2,259,211	7,682,246
1998Q3	142,408	31,248	111,160	86,777	20,039	81,823	9,298	81.85	92.69	9.65	21.32	0.99	6,911,238	1,857,531	789,589	198,231	30,870	2,876,220	9,787,457
1998Q4	170,458	36,543	133,916	104,459	24,142	98,573	11,201	82.02	92.87	9.65	21.36	0.99	8,336,794	2,242,002	951,225	239,261	36,101	3,468,588	11,805,382
1999Q1	284,121	62,883	221,238	172,249	39,884	162,849	18,506	82.66	95.34	11.63	21.93	0.92	13,853,716	3,802,552	1,893,933	405,798	57,811	6,160,095	20,013,811
1999Q2	306,077	39,793	266,285	208,378	48,004	196,007	22,273	84.23	96.95	11.63	22.30	0.92	17,078,790	4,654,193	2,279,558	496,683	36,583	7,467,017	24,545,807
1999Q3	322,636	73,609	249,026	193,876	44,893	183,303	20,830	87.10	99.89	11.63	22.97	0.92	16,430,880	4,484,326	2,131,817	478,555	67,673	7,162,371	23,593,252
1999Q4	361,904	69,754	292,150	227,475	52,667	215,046	24,437	94.68	107.65	11.63	24.76	0.92	20,956,016	5,669,659	2,500,980	605,051	64,128	8,839,819	29,795,835
2000Q1	500,794	113,510	387,284	308,114	62,729	291,437	33,118	89.34	104.49	14.14	24.03	0.92	26,785,124	6,554,874	4,120,918	795,945	104,153	11,575,891	38,361,015
2000Q2	590,340	138,010	452,330	360,011	73,265	340,385	38,680	89.50	104.66	14.14	24.07	0.92	31,351,891	7,667,611	4,813,042	931,062	126,634	13,538,348	44,890,239
2000Q3	680,224	167,232	512,993	407,776	83,091	386,035	43,868	90.87	106.06	14.14	24.39	0.92	36,054,089	8,812,286	5,458,529	1,070,058	153,446	15,494,319	51,548,408
2000Q4	748,123	197,397	550,726	436,733	89,202	414,429	47,094	91.75	106.95	14.14	24.60	0.92	38,986,868	9,540,533	5,860,030	1,158,488	181,125	16,740,176	55,727,044
2001Q1	833,172	230,478	602,694	491,642	84,833	465,018	52,843	94.50	111.31	16.06	23.38	1.31	45,207,435	9,442,744	7,468,195	1,235,210	302,880	18,449,029	63,656,464
2001Q2	854,939	233,057	621,882	508,180	87,534	479,823	54,525	94.62	111.43	16.06	23.40	1.31	46,785,946	9,753,818	7,705,954	1,275,902	306,269	19,041,944	65,827,890
2001Q3	951,964	272,208	679,756	555,440	95,680	524,477	59,600	95.01	111.83	16.06	23.48	1.31	51,349,348	10,699,968	8,423,095	1,399,669	357,718	20,880,450	72,229,798
2001Q4	1,296,140	371,137	925,003	756,453	130,200	713,701	81,102	96.01	112.85	16.06	23.70	1.31	70,666,800	14,693,091	11,462,041	1,922,011	487,724	28,564,869	99,231,669
2002Q1	1,074,661	309,330	765,330	646,120	93,253	603,498	68,579	88.54	106.93	17.57	25.66	1.47	55,660,654	9,971,764	10,603,458	1,760,003	454,925	22,790,149	78,450,803
2002Q2	978,553	286,917	691,636	584,834	84,274	545,387	61,976	89.86	108.29	17.57	25.99	1.47	51,136,883	9,126,326	9,582,447	1,610,784	421,962	20,741,519	71,878,402
2002Q3	953,149	291,963	661,186	559,985	80,563	521,376	59,247	92.59	111.08	17.57	26.66	1.47	50,446,411	8,949,201	9,160,569	1,579,522	429,382	20,118,674	70,565,085
2002Q4	1,098,843	333,387	765,456	649,102	93,268	603,597	68,591	93.57	112.09	17.57	26.90	1.47	59,095,953	10,454,559	10,605,200	1,845,216	490,304	23,395,279	82,491,232
2003Q1	928,751	278,122	650,630	558,347	74,689	517,172	58,770	96.14	116.28	19.26	27.91	1.34	52,228,386	8,684,726	9,960,728	1,640,081	373,666	20,659,201	72,887,587
2003Q2	942,183	285,761	656,423	563,638	75,354	521,776	59,293	96.18	116.32	19.26	27.92	1.34	52,745,675	8,765,193	10,049,412	1,655,276	383,929	20,853,811	73,599,486
2003Q3	1,243,040	909,419	333,622	273,163	38,298	265,189	30,135	150.56	172.06	19.26	41.30	1.34	40,015,771	6,589,686	5,107,537	1,244,440	1,221,835	14,163,498	54,179,270
2003Q4	1,200,767	637,790	562,978	476,255	64,627	447,499	50,852	98.52	118.72	19.26	28.49	1.34	45,652,936	7,672,487	8,618,829	1,448,923	856,892	18,597,131	64,250,067
2004Q1	1,207,443	353,128	854,315	733,811	98,451	641,339	114,525	107.56	130.26	20.71	33.87	1.53	76,794,231	12,824,073	13,282,132	3,878,645	540,433	30,525,282	107,319,513
2004Q2	1,307,920	406,283	901,637	773,651	103,904	676,864	120,869	114.53	137.51	20.71	35.75	1.53	86,210,370	14,288,336	14,017,851	4,321,512	621,782	33,249,482	119,459,852
2004Q3	623,846	183,295	440,552	378,499	50,769	330,725	59,058	112.91	135.84	20.71	35.32	1.53	41,583,341	6,896,239	6,849,311	2,085,770	280,517	16,111,837	57,695,178
2004Q4	591,582	239,999	351,583	299,867	40,516	263,935	47,131	146.52	170.83	20.71	44.41	1.53	42,751,333	6,921,183	5,466,096	2,093,314	367,298	14,847,890	57,599,224
Total	20,775,263	6,680,637	14,094,626	11,670,612	1,915,763	10,824,585	1,354,278						1,113,621,407	218,584,586	182,149,458	38,182,794	8,881,436	447,798,274	1,561,419,680

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.4.c.1: Calculation of Damages to MDL Class on Fraudulent Neuropathic Pain Prescriptions (Neurologist Specialty)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	
Fraudulent Neuropathic Pain TRx	Fraudulent Medicaid TRx	Fraudulent Non-Medicaid TRx	Fraudulent TPP TRx Net of Coordinated Plaintiffs	Fraudulent Uninsured TRx	Fraudulent Copay TRx	Fraudulent Coinsurance TRx	Net Uninsured Retail Price (\$/TRX)	Retail Price (\$/TRX)	Average Copay (\$/TRX)	Average Coinsurance (\$/TRX)	Average Medicaid Copay (\$/TRX)	TPP Class Damages (\$)	Uninsured Damages (\$)	Copay Damages (\$)	Coinsurance Damages (\$)	Medicaid Copay Damages (\$)	Consumer Class Damages (\$)	Total Damages (\$)	
1995Q1	0	0	0	0	0	0	95.33	103.05	5.90	23.70	0.75	0	0	0	0	0	0	0	
1995Q2	0	0	0	0	0	0	92.71	100.36	5.90	23.08	0.75	0	0	0	0	0	0	0	
1995Q3	0	0	0	0	0	0	92.61	100.26	5.90	23.06	0.75	0	0	0	0	0	0	0	
1995Q4	0	0	0	0	0	0	91.45	99.08	5.90	22.79	0.75	0	0	0	0	0	0	0	
1996Q1	3,388	1,007	2,381	1,887	429	1,753	199	90.80	99.35	6.93	22.85	0.75	166,732	42,645	12,146	4,551	751	60,093	226,824
1996Q2	3,708	998	2,710	2,151	488	1,994	227	88.43	96.92	6.93	22.29	0.75	185,096	47,344	13,822	5,052	744	66,962	252,058
1996Q3	6,632	1,772	4,860	3,856	876	3,577	407	85.64	94.07	6.93	21.64	0.75	321,298	82,416	24,790	8,795	1,321	117,322	438,620
1996Q4	10,539	2,396	8,143	6,459	1,468	5,994	681	85.07	93.49	6.93	21.50	0.75	534,626	137,249	41,540	14,647	1,766	195,222	729,848
1997Q1	15,133	3,223	11,910	9,449	2,147	8,767	996	82.25	92.18	8.65	21.20	0.99	756,151	197,919	75,835	21,121	3,186	298,061	1,054,213
1997Q2	21,974	4,904	17,070	13,516	3,077	12,565	1,428	83.36	93.32	8.65	21.46	0.99	1,096,255	287,152	108,683	30,644	4,849	431,328	1,527,584
1997Q3	24,382	5,698	18,684	14,630	3,368	13,753	1,563	82.03	91.96	8.65	21.15	0.99	1,167,721	309,729	118,963	33,054	5,634	467,380	1,635,100
1997Q4	16,345	3,455	12,890	10,106	2,324	9,488	1,078	82.40	92.34	8.65	21.24	0.99	810,270	214,579	82,075	22,899	3,416	322,968	1,133,238
1998Q1	21,200	4,379	16,821	13,174	3,032	12,382	1,407	82.11	92.96	9.65	21.38	0.99	1,052,545	281,888	119,482	30,082	4,326	435,778	1,488,323
1998Q2	28,680	6,500	22,180	17,313	3,998	16,326	1,855	81.75	92.59	9.65	21.29	0.99	1,377,048	370,197	157,547	39,506	6,421	573,672	1,950,719
1998Q3	47,717	10,470	37,246	29,076	6,715	27,416	3,115	81.85	92.69	9.65	21.32	0.99	2,315,748	622,403	264,567	66,421	10,343	963,735	3,279,482
1998Q4	38,348	8,221	30,127	23,500	5,431	22,176	2,520	82.02	92.87	9.65	21.36	0.99	1,875,511	504,378	213,995	53,826	8,121	780,321	2,655,832
1999Q1	61,026	13,507	47,520	36,997	8,567	34,978	3,975	82.66	95.34	11.63	21.93	0.92	2,975,642	816,751	406,798	87,161	12,417	1,323,128	4,298,770
1999Q2	81,211	10,558	70,653	55,289	12,737	52,006	5,910	84.23	96.95	11.63	22.30	0.92	4,531,512	1,234,896	604,835	131,785	9,707	1,981,222	6,512,734
1999Q3	54,965	12,540	42,425	33,029	7,648	31,228	3,549	87.10	99.89	11.63	22.97	0.92	2,799,221	763,965	363,184	81,528	11,529	1,220,206	4,019,427
1999Q4	43,801	8,442	35,359	27,531	6,374	26,027	2,958	94.68	107.65	11.63	24.76	0.92	2,536,312	686,200	302,694	73,229	7,761	1,069,885	3,606,197
2000Q1	72,617	16,459	56,158	44,678	9,096	42,259	4,802	89.34	104.49	14.14	24.03	0.92	3,883,942	950,481	597,548	115,415	15,103	1,678,547	5,562,488
2000Q2	73,056	17,079	55,977	44,552	9,067	42,124	4,787	89.50	104.66	14.14	24.07	0.92	3,879,885	948,888	595,627	115,222	15,671	1,675,409	5,555,294
2000Q3	70,709	17,384	53,325	42,388	8,637	40,128	4,560	90.87	106.06	14.14	24.39	0.92	3,747,780	916,027	567,408	111,231	15,951	1,610,616	5,358,397
2000Q4	82,956	21,889	61,068	48,428	9,891	45,954	5,222	91.75	106.95	14.14	24.60	0.92	4,323,103	1,057,913	649,796	128,460	20,084	1,856,253	6,179,356
2001Q1	101,945	28,201	73,745	60,156	10,380	56,899	6,466	94.50	111.31	16.06	23.38	1.31	5,531,496	1,155,396	913,794	151,138	37,060	2,257,388	7,788,884
2001Q2	105,185	28,673	76,511	62,522	10,769	59,033	6,708	94.62	111.43	16.06	23.40	1.31	5,756,160	1,200,030	948,078	156,977	37,681	2,342,765	8,098,926
2001Q3	143,207	40,949	102,258	83,556	14,393	78,899	8,966	95.01	111.83	16.06	23.48	1.31	7,724,630	1,609,627	1,267,110	210,556	53,813	3,141,106	10,865,736
2001Q4	167,007	47,821	119,186	97,469	16,776	91,960	10,450	96.01	112.85	16.06	23.70	1.31	9,105,379	1,893,197	1,476,878	247,650	62,843	3,680,568	12,785,947
2002Q1	222,645	64,086	158,559	133,861	19,320	125,031	14,208	88.54	106.93	17.57	25.66	1.47	11,531,607	2,065,920	2,196,793	364,632	94,250	4,721,595	16,253,202
2002Q2	166,400	48,789	117,611	99,449	14,330	92,741	10,539	89.86	108.29	17.57	25.99	1.47	8,695,671	1,551,904	1,629,466	273,909	71,753	3,527,032	12,222,703
2002Q3	135,248	41,428	93,819	79,459	11,432	73,981	8,407	92.59	111.08	17.57	26.66	1.47	7,158,119	1,269,851	1,299,844	224,127	60,927	2,854,749	10,012,868
2002Q4	89,514	27,158	62,355	52,877	7,598	49,170	5,588	93.57	112.09	17.57	26.90	1.47	4,814,062	851,647	863,919	150,315	39,941	1,905,821	6,719,884
2003Q1	59,259	17,746	41,514	35,626	4,766	32,998	3,750	96.14	116.28	19.26	27.91	1.34	3,332,450	554,132	635,548	104,646	23,842	1,318,167	4,650,618
2003Q2	78,861	23,918	54,943	47,177	6,307	43,673	4,963	96.18	116.32	19.26	27.92	1.34	4,414,850	733,653	841,143	138,548	32,135	1,745,479	6,160,329
2003Q3	134,469	98,378	36,090	29,550	4,143	28,687	3,260	150.56	172.06	19.26	41.30	1.34	4,328,793	712,854	552,519	134,620	132,175	1,532,167	5,860,960
2003Q4	152,055	80,764	71,291	60,309	8,184	56,667	6,439	98.52	118.72	19.26	28.49	1.34	5,781,098	971,578	1,091,415	183,479	108,510	2,354,982	8,136,079
2004Q1	125,665	36,752	88,913	76,372	10,246	66,748	11,919	107.56	130.26	20.71	33.87	1.53	7,992,379	1,334,669	1,382,341	403,671	56,246	3,176,926	11,169,305
2004Q2	192,677	59,852	132,825	113,971	15,307	99,713	17,806	114.53	137.51	20.71	35.75	1.53	12,700,150	2,104,898	2,065,051	636,627	91,598	4,898,174	17,598,325
2004Q3	213,249	62,655	150,593	129,382	17,354	113,051	20,188	112.91	135.84	20.71	35.32	1.53	14,214,401	2,357,336	2,341,295	712,977	95,889	5,507,497	19,721,898
2004Q4	124,092	50,343	73,749	62,901	8,499	55,364	9,886	146.52	170.83	20.71	44.41	1.53	8,967,626	1,451,804	1,146,582	439,099	77,045	3,114,530	12,082,157
Total	2,989,865	928,396	2,061,469	1,702,647	285,176	1,575,512	200,781						162,385,268	32,291,515	25,973,108	5,707,602	1,234,829	65,207,055	227,592,323

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.4.c.2: Calculation of Damages to MDL Class on Fraudulent Neuropathic Pain Prescriptions (Other Specialties)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	
Fraudulent Neuropathic Pain TRx	Fraudulent Medicaid TRx	Fraudulent Non-Medicaid TRx	Fraudulent TPP TRx Net of Coordinated Plaintiffs	Fraudulent Uninsured TRx	Fraudulent Copay TRx	Fraudulent Coinsurance TRx	Net Uninsured Retail Price (\$/TRx)	Retail Price (\$/TRX)	Average Copay (\$/TRX)	Average Coinsurance (\$/TRX)	Average Medicaid Copay (\$/TRX)	TPP Class Damages (\$)	Uninsured Damages (\$)	Copay Damages (\$)	Coinsurance Damages (\$)	Medicaid Copay Damages (\$)	Consumer Class Damages (\$)	Total Damages (\$)	
1995Q1	0	0	0	0	0	0	95.33	103.05	5.90	23.70	0.75	0	0	0	0	0	0	0	
1995Q2	0	0	0	0	0	0	92.71	100.36	5.90	23.08	0.75	0	0	0	0	0	0	0	
1995Q3	0	0	0	0	0	0	92.61	100.26	5.90	23.06	0.75	0	0	0	0	0	0	0	
1995Q4	0	0	0	0	0	0	91.45	99.08	5.90	22.79	0.75	0	0	0	0	0	0	0	
1996Q1	0	0	0	0	0	0	90.80	99.35	6.93	22.85	0.75	0	0	0	0	0	0	0	
1996Q2	0	0	0	0	0	0	88.43	96.92	6.93	22.29	0.75	0	0	0	0	0	0	0	
1996Q3	0	0	0	0	0	0	85.64	94.07	6.93	21.64	0.75	0	0	0	0	0	0	0	
1996Q4	0	0	0	0	0	0	85.07	93.49	6.93	21.50	0.75	0	0	0	0	0	0	0	
1997Q1	18,103	3,855	14,248	11,303	2,568	10,487	1,192	82.25	92.18	8.65	21.20	0.99	904,526	236,755	90,715	25,266	3,811	356,548	1,261,074
1997Q2	22,398	4,999	17,399	13,777	3,137	12,807	1,455	83.36	93.32	8.65	21.46	0.99	1,117,438	292,701	110,783	31,236	4,942	439,663	1,557,100
1997Q3	25,473	5,953	19,520	15,285	3,519	14,368	1,633	82.03	91.96	8.65	21.15	0.99	1,219,950	323,583	124,284	34,532	5,886	488,284	1,708,234
1997Q4	21,501	4,545	16,957	13,294	3,057	12,482	1,418	82.40	92.34	8.65	21.24	0.99	1,065,875	282,269	107,966	30,123	4,493	424,851	1,490,726
1998Q1	27,198	5,619	21,580	16,901	3,890	15,885	1,805	82.11	92.96	9.65	21.38	0.99	1,350,333	361,640	153,286	38,593	5,551	559,070	1,909,403
1998Q2	41,866	9,488	32,378	25,273	5,837	23,833	2,708	81.75	92.59	9.65	21.29	0.99	2,010,212	540,414	229,986	57,672	9,374	837,445	2,847,657
1998Q3	37,632	8,257	29,375	22,931	5,296	21,622	2,457	81.85	92.69	9.65	21.32	0.99	1,826,333	490,863	208,653	52,384	8,157	760,057	2,586,391
1998Q4	42,801	9,176	33,625	26,229	6,062	24,751	2,813	82.02	92.87	9.65	21.36	0.99	2,093,303	562,949	238,845	60,076	9,065	870,935	2,964,238
1999Q1	82,641	18,291	64,351	50,102	11,601	47,367	5,383	82.66	95.34	11.63	21.93	0.92	4,029,596	1,106,039	550,884	118,034	16,815	1,791,771	5,821,368
1999Q2	63,963	8,316	55,647	43,546	10,032	40,961	4,655	84.23	96.95	11.63	22.30	0.92	3,569,055	972,614	476,373	103,795	7,645	1,560,426	5,129,481
1999Q3	71,506	16,314	55,192	42,969	9,950	40,626	4,617	87.10	99.89	11.63	22.97	0.92	3,641,604	993,869	472,478	106,063	14,998	1,587,408	5,229,012
1999Q4	101,834	19,628	82,207	64,008	14,820	60,511	6,876	94.68	107.65	11.63	24.76	0.92	5,896,704	1,595,356	703,738	170,252	18,045	2,487,391	8,384,095
2000Q1	194,655	44,121	150,535	119,762	24,382	113,280	12,873	89.34	104.49	14.14	24.03	0.92	10,411,200	2,547,836	1,601,773	309,379	40,484	4,499,472	14,910,671
2000Q2	225,963	52,826	173,137	137,800	28,043	130,288	14,805	89.50	104.66	14.14	24.07	0.92	12,000,477	2,934,910	1,842,275	356,380	48,471	5,182,036	17,182,513
2000Q3	240,470	59,119	181,351	144,155	29,374	136,469	15,508	90.87	106.06	14.14	24.39	0.92	12,745,686	3,115,281	1,929,676	378,282	54,246	5,477,485	18,223,171
2000Q4	214,511	56,600	157,911	125,225	25,577	118,830	13,503	91.75	106.95	14.14	24.60	0.92	11,178,783	2,735,576	1,680,258	332,175	51,934	4,799,944	15,978,727
2001Q1	217,700	60,222	157,478	128,461	22,166	121,505	13,807	94.50	111.31	16.06	23.38	1.31	11,812,251	2,467,295	1,951,365	322,748	79,139	4,820,547	16,632,798
2001Q2	333,466	90,903	242,563	198,214	34,142	187,153	21,267	94.62	111.43	16.06	23.40	1.31	18,248,711	3,804,446	3,005,683	497,662	119,459	7,427,250	25,675,961
2001Q3	309,454	88,486	220,968	180,556	31,103	170,491	19,374	95.01	111.83	16.06	23.48	1.31	16,692,074	3,478,226	2,738,086	454,989	116,283	6,787,584	23,479,659
2001Q4	312,820	89,573	223,247	182,568	31,423	172,250	19,574	96.01	112.85	16.06	23.70	1.31	17,055,245	3,546,139	2,766,333	463,872	117,711	6,894,055	23,949,300
2002Q1	306,256	88,153	218,104	184,131	26,575	171,985	19,544	88.54	106.93	17.57	25.66	1.47	15,862,152	2,841,749	3,021,769	501,565	129,644	6,494,728	22,356,880
2002Q2	264,362	77,512	186,849	157,996	22,767	147,339	16,743	89.86	108.29	17.57	25.99	1.47	13,814,920	2,465,529	2,588,753	435,163	113,995	5,603,439	19,418,359
2002Q3	288,901	88,494	200,407	169,732	24,419	158,030	17,958	92.59	111.08	17.57	26.66	1.47	15,290,383	2,712,516	2,776,582	478,755	130,146	6,098,001	21,388,384
2002Q4	392,456	119,071	273,386	231,829	33,311	215,577	24,497	93.57	112.09	17.57	26.90	1.47	21,106,356	3,733,888	3,787,690	659,026	175,114	8,355,718	29,462,074
2003Q1	306,673	91,836	214,838	184,366	24,662	170,770	19,406	96.14	116.28	19.26	27.91	1.34	17,245,792	2,867,693	3,289,028	541,554	123,384	6,821,660	24,067,452
2003Q2	330,400	100,209	230,191	197,654	26,425	182,974	20,793	96.18	116.32	19.26	27.92	1.34	18,496,607	3,073,737	3,524,081	580,465	134,635	7,312,917	25,809,524
2003Q3	363,083	265,635	97,449	79,789	11,187	77,460	8,802	150.56	172.06	19.26	41.30	1.34	11,688,321	1,924,800	1,491,875	363,492	356,889	4,137,057	15,825,378
2003Q4	301,336	160,055	141,281	119,518	16,218	112,301	12,762	98.52	118.72	19.26	28.49	1.34	11,456,752	1,925,436	2,162,923	363,612	215,040	4,667,010	16,123,762
2004Q1	302,088	88,349	213,740	183,591	24,631	160,456	28,653	107.56	130.26	20.71	33.87	1.53	19,213,034	3,208,436	3,323,037	970,392	135,210	7,637,075	26,850,109
2004Q2	282,982	87,904	195,078	167,387	22,481	146,447	26,151	114.53	137.51	20.71	35.75	1.53	18,652,506	3,091,429	3,032,907	935,004	134,529	7,193,870	25,846,375
2004Q3	137,581	40,423	97,158	83,473	11,196	72,937	13,024	112.91	135.84	20.71	35.32	1.53	9,170,664	1,520,876	1,510,526	459,989	61,864	3,553,256	12,723,920
2004Q4	177,979	72,204	105,774	90,216	12,189	79,405	14,180	146.52	170.83	20.71	44.41	1.53	12,861,834	2,082,253	1,644,487	629,778	110,502	4,467,021	17,328,855
Total	6,060,055	1,936,134	4,123,921	3,412,043	562,040	3,171,646	390,235						323,728,679	63,837,102	53,137,100	10,862,308	2,557,464	130,393,974	454,122,653

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.4.c.3: Calculation of Damages to MDL Class on Fraudulent Neuropathic Pain Prescriptions (PHN Specialty)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	
Fraudulent Neuropathic Pain TRx	Fraudulent Medicaid TRx	Fraudulent Non-Medicaid TRx	Fraudulent TPP TRx Net of Coordinated Plaintiffs	Fraudulent Uninsured TRx	Fraudulent Copay TRx	Fraudulent Coinsurance TRx	Net TPP Retail Price (\$/TRx)	Uninsured Retail Price (\$/TRX)	Average Copay (\$/TRX)	Average Coinsurance (\$/TRX)	Average Medicaid Copay (\$/TRX)	TPP Class Damages (\$)	Uninsured Damages (\$)	Copay Damages (\$)	Coinsurance Damages (\$)	Medicaid Copay Damages (\$)	Consumer Class Damages (\$)	Total Damages (\$)	
1995Q1	0	0	0	0	0	0	95.33	103.05	5.90	23.70	0.75	0	0	0	0	0	0	0	
1995Q2	0	0	0	0	0	0	92.71	100.36	5.90	23.08	0.75	0	0	0	0	0	0	0	
1995Q3	0	0	0	0	0	0	92.61	100.26	5.90	23.06	0.75	0	0	0	0	0	0	0	
1995Q4	0	0	0	0	0	0	91.45	99.08	5.90	22.79	0.75	0	0	0	0	0	0	0	
1996Q1	0	0	0	0	0	0	90.80	99.35	6.93	22.85	0.75	0	0	0	0	0	0	0	
1996Q2	0	0	0	0	0	0	88.43	96.92	6.93	22.29	0.75	0	0	0	0	0	0	0	
1996Q3	0	0	0	0	0	0	85.64	94.07	6.93	21.64	0.75	0	0	0	0	0	0	0	
1996Q4	0	0	0	0	0	0	85.07	93.49	6.93	21.50	0.75	0	0	0	0	0	0	0	
1997Q1	32,210	6,859	25,351	20,111	4,570	18,660	2,120	82.25	92.18	8.65	21.20	0.99	1,609,437	421,262	161,411	44,956	6,782	634,411	2,243,848
1997Q2	45,184	10,085	35,100	27,793	6,328	25,836	2,936	83.36	93.32	8.65	21.46	0.99	2,254,209	590,466	223,483	63,013	9,970	886,932	3,141,141
1997Q3	44,855	10,483	34,372	26,915	6,196	25,301	2,875	82.03	91.96	8.65	21.15	0.99	2,148,195	569,793	218,850	60,807	10,364	859,814	3,008,009
1997Q4	49,711	10,507	39,204	30,735	7,068	28,857	3,279	82.40	92.34	8.65	21.24	0.99	2,464,301	652,605	249,616	69,644	10,388	982,254	3,446,555
1998Q1	58,342	12,052	46,290	36,254	8,345	34,073	3,872	82.11	92.96	9.65	21.38	0.99	2,896,535	775,737	328,806	82,785	11,906	1,199,234	4,095,768
1998Q2	42,399	9,609	32,790	25,594	5,911	24,136	2,743	81.75	92.59	9.65	21.29	0.99	2,035,776	547,286	232,911	58,405	9,493	848,095	2,883,870
1998Q3	57,059	12,520	44,539	34,769	8,029	32,784	3,725	81.85	92.69	9.65	21.32	0.99	2,769,156	744,265	316,368	79,426	12,369	1,152,428	3,921,584
1998Q4	89,310	19,146	70,164	54,730	12,649	51,646	5,869	82.02	92.87	9.65	21.36	0.99	4,367,980	1,174,674	498,385	125,358	18,915	1,817,332	6,185,312
1999Q1	140,453	31,086	109,367	85,150	19,716	80,503	9,148	82.66	95.34	11.63	21.93	0.92	6,848,478	1,879,762	936,251	200,603	28,579	3,045,195	9,893,674
1999Q2	160,903	20,919	139,984	109,543	25,236	103,040	11,709	84.23	96.95	11.63	22.30	0.92	8,978,223	2,446,683	1,198,351	261,104	19,232	3,925,368	12,903,592
1999Q3	196,164	44,755	151,409	117,877	27,295	111,449	12,665	87.10	99.89	11.63	22.97	0.92	9,990,056	2,726,492	1,296,155	290,964	41,145	4,354,757	14,344,813
1999Q4	216,268	41,684	174,584	135,936	31,473	128,508	14,603	94.68	107.65	11.63	24.76	0.92	12,523,000	3,388,103	1,494,548	361,569	38,322	5,282,543	17,805,543
2000Q1	233,522	52,930	180,592	143,674	29,251	135,898	15,443	89.34	104.49	14.14	24.03	0.92	12,489,983	3,056,557	1,921,596	371,152	48,567	5,397,872	17,887,856
2000Q2	291,321	68,105	223,216	177,658	36,155	167,973	19,088	89.50	104.66	14.14	24.07	0.92	15,471,529	3,783,812	2,375,140	459,461	62,491	6,680,903	22,152,433
2000Q3	369,046	90,729	278,317	221,233	45,080	209,437	23,800	90.87	106.06	14.14	24.39	0.92	19,560,623	4,780,978	2,961,445	580,544	83,250	8,406,218	27,966,840
2000Q4	450,656	118,908	331,747	263,080	53,734	249,645	28,369	91.75	106.95	14.14	24.60	0.92	23,484,983	5,747,044	3,529,976	697,852	109,106	10,083,978	33,568,961
2001Q1	513,527	142,056	371,472	303,024	52,287	286,615	32,570	94.50	111.31	16.06	23.38	1.31	27,863,688	5,820,053	4,603,036	761,324	186,681	11,371,094	39,234,782
2001Q2	416,288	113,481	302,807	247,444	42,622	233,636	26,550	94.62	111.43	16.06	23.40	1.31	22,781,075	4,749,342	3,752,193	621,264	149,129	9,271,929	32,053,003
2001Q3	499,303	142,773	356,531	291,327	50,184	275,087	31,260	95.01	111.83	16.06	23.48	1.31	26,932,644	5,612,114	4,417,899	734,124	187,623	10,951,760	37,884,403
2001Q4	816,313	233,743	582,570	476,417	82,000	449,491	51,079	96.01	112.85	16.06	23.70	1.31	44,506,177	9,253,756	7,218,830	1,210,489	307,170	17,990,245	62,496,422
2002Q1	545,759	157,091	388,668	328,128	47,358	306,482	34,828	88.54	106.93	17.57	25.66	1.47	28,266,894	5,064,094	5,384,896	893,806	231,030	11,573,826	39,840,720
2002Q2	547,792	160,615	387,176	327,388	47,176	305,306	34,694	89.86	108.29	17.57	25.99	1.47	28,626,292	5,108,893	5,364,228	901,713	236,213	11,611,047	40,237,339
2002Q3	529,001	162,040	366,960	310,793	44,713	289,365	32,882	92.59	111.08	17.57	26.66	1.47	27,997,909	4,966,833	5,084,143	876,639	238,308	11,165,924	39,163,834
2002Q4	616,873	187,158	429,715	364,396	52,359	338,850	38,506	93.57	112.09	17.57	26.90	1.47	33,175,535	5,869,024	5,953,592	1,035,875	275,249	13,133,740	46,309,275
2003Q1	562,819	168,540	394,278	338,355	45,261	313,404	35,614	96.14	116.28	19.26	27.91	1.34	31,650,144	5,262,901	6,036,152	993,881	226,440	12,519,374	44,169,517
2003Q2	532,921	161,633	371,288	318,807	42,622	295,129	33,537	96.18	116.32	19.26	27.92	1.34	29,834,217	4,957,803	5,684,188	936,264	217,160	11,795,415	41,629,632
2003Q3	745,489	545,406	200,083	163,824	22,968	159,042	18,073	150.56	172.06	19.26	41.30	1.34	23,998,657	3,952,032	3,063,143	746,328	732,771	8,494,274	32,492,931
2003Q4	747,376	396,970	350,406	296,429	40,225	278,530	31,651	98.52	118.72	19.26	28.49	1.34	28,415,086	4,775,474	5,364,491	901,832	533,343	11,575,139	39,990,226
2004Q1	779,689	228,028	551,662	473,848	63,573	414,136	73,953	107.56	130.26	20.71	33.87	1.53	49,588,818	8,280,968	8,576,754	2,504,582	348,977	19,711,281	69,300,099
2004Q2	832,261	258,528	573,733	492,293	66,117	430,705	76,912	114.53	137.51	20.71	35.75	1.53	54,857,714	9,092,009	8,919,893	2,749,881	395,655	21,157,438	76,015,152
2004Q3	273,016	80,216	192,800	165,644	22,218	144,736	25,846	112.91	135.84	20.71	35.32	1.53	18,198,275	3,018,027	2,997,490	912,803	122,764	7,051,084	25,249,359
2004Q4	289,511	117,452	172,059	146,751	19,828	129,166	23,065	146.52	170.83	20.71	44.41	1.53	20,921,873	3,387,125	2,675,027	1,024,437	179,750	7,266,339	28,188,212
Total	11,725,342	3,816,106	7,909,236	6,555,922	1,068,546	6,077,427	763,262					627,507,460	122,455,969	103,039,250	21,612,884	5,089,142	252,197,244	879,704,704	

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.4.d: Calculation of Damages to MDL Class on Fraudulent Nociceptive Pain Prescriptions (Total)

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]
	Fraudulent Nociceptive Pain TRx	Fraudulent Medicaid TRx	Fraudulent Non-Medicaid TRx	Fraudulent TPP TRx Net of Coordinated Plaintiffs	Fraudulent Uninsured TRx	Fraudulent Copay TRx	Fraudulent Coinsurance TRx	TPP Net Retail Price (\$/TRx)	Uninsured Retail Price (\$/TRX)	Average Copay (\$/TRX)	Average Coinsurance (\$/TRX)	Average Medicaid Copay (\$/TRX)	TPP Class Damages (\$)	Uninsured Damages (\$)	Copay Damages (\$)	Coinsurance Damages (\$)	Medicaid Copay Damages (\$)	Consumer Class Damages (\$)	Total Damages (\$)
1995Q1	0	0	0	0	0	0	0	95.33	103.05	5.90	23.70	0.75	0	0	0	0	0	0	0
1995Q2	0	0	0	0	0	0	0	92.71	100.36	5.90	23.08	0.75	0	0	0	0	0	0	0
1995Q3	0	0	0	0	0	0	0	92.61	100.26	5.90	23.06	0.75	0	0	0	0	0	0	0
1995Q4	0	0	0	0	0	0	0	91.45	99.08	5.90	22.79	0.75	0	0	0	0	0	0	0
1996Q1	0	0	0	0	0	0	0	90.80	99.35	6.93	22.85	0.75	0	0	0	0	0	0	0
1996Q2	8,374	2,254	6,120	4,859	1,103	4,505	512	88.43	96.92	6.93	22.29	0.75	418,067	106,933	31,218	11,412	1,681	151,243	569,310
1996Q3	6,589	1,761	4,828	3,831	870	3,554	404	85.64	94.07	6.93	21.64	0.75	319,193	81,875	24,628	8,738	1,313	116,553	435,746
1996Q4	13,811	3,139	10,672	8,464	1,924	7,855	893	85.07	93.49	6.93	21.50	0.75	700,628	179,865	54,438	19,195	2,340	255,838	956,466
1997Q1	6,339	1,350	4,989	3,958	899	3,673	417	82.25	92.18	8.65	21.20	0.99	316,762	82,911	31,768	8,848	1,335	124,862	441,624
1997Q2	12,474	2,784	9,690	7,673	1,747	7,133	811	83.36	93.32	8.65	21.46	0.99	622,314	163,009	61,696	17,396	2,752	244,853	867,168
1997Q3	7,560	1,767	5,793	4,536	1,044	4,264	485	82.03	91.96	8.65	21.15	0.99	362,074	96,038	36,887	10,249	1,747	144,920	506,994
1997Q4	20,194	4,268	15,926	12,486	2,871	11,723	1,332	82.40	92.34	8.65	21.24	0.99	1,001,084	265,111	101,403	28,292	4,220	399,026	1,400,110
1998Q1	18,247	3,769	14,478	11,339	2,610	10,657	1,211	82.11	92.96	9.65	21.38	0.99	905,936	242,624	102,839	25,892	3,724	375,079	1,281,015
1998Q2	55,704	12,624	43,079	33,626	7,766	31,710	3,603	81.75	92.59	9.65	21.29	0.99	2,674,610	719,027	305,999	76,733	12,472	1,114,230	3,788,841
1998Q3	63,548	13,944	49,604	38,724	8,942	36,513	4,149	81.85	92.69	9.65	21.32	0.99	3,084,070	828,904	352,346	88,458	13,775	1,283,484	4,367,555
1998Q4	74,372	15,944	58,428	45,576	10,533	43,008	4,887	82.02	92.87	9.65	21.36	0.99	3,637,376	978,194	415,023	104,390	15,751	1,513,358	5,150,734
1999Q1	131,197	29,037	102,160	79,539	18,417	75,198	8,545	82.66	95.34	11.63	21.93	0.92	6,397,171	1,755,888	874,553	187,384	26,695	2,844,520	9,241,691
1999Q2	147,894	19,227	128,666	100,686	23,195	94,709	10,762	84.23	96.95	11.63	22.30	0.92	8,252,303	2,248,860	1,101,460	239,992	17,677	3,607,989	11,860,292
1999Q3	135,223	30,851	104,372	81,257	18,816	76,826	8,730	87.10	99.89	11.63	22.97	0.92	6,886,522	1,879,474	893,489	200,573	28,363	3,001,898	9,888,420
1999Q4	115,886	22,336	93,550	72,840	16,865	68,860	7,825	94.68	107.65	11.63	24.76	0.92	6,710,385	1,815,498	800,846	193,745	20,535	2,830,623	9,541,008
2000Q1	157,265	35,646	121,619	96,757	19,699	91,520	10,400	89.34	104.49	14.14	24.03	0.92	8,411,344	2,058,430	1,294,094	249,951	32,707	3,635,182	12,046,526
2000Q2	165,291	38,642	126,649	100,801	20,514	95,305	10,830	89.50	104.66	14.14	24.07	0.92	8,778,316	2,146,879	1,347,619	260,691	35,457	3,790,645	12,568,962
2000Q3	169,240	41,607	127,633	101,455	20,673	96,045	10,914	90.87	106.06	14.14	24.39	0.92	8,970,262	2,192,498	1,358,083	266,231	38,177	3,854,989	12,825,251
2000Q4	197,312	52,062	145,250	115,185	23,527	109,303	12,421	91.75	106.95	14.14	24.60	0.92	10,282,507	2,516,247	1,545,541	305,543	47,770	4,415,101	14,697,608
2001Q1	278,616	77,073	201,543	164,407	28,368	155,504	17,671	94.50	111.31	16.06	23.38	1.31	15,117,535	3,157,689	2,497,392	413,059	101,284	6,169,424	21,286,959
2001Q2	336,160	91,638	244,523	199,815	34,418	188,665	21,439	94.62	111.43	16.06	23.40	1.31	18,396,131	3,835,180	3,029,964	501,682	120,424	7,487,250	25,883,381
2001Q3	308,256	88,144	220,112	179,857	30,982	169,831	19,299	95.01	111.83	16.06	23.48	1.31	16,627,437	3,464,757	2,727,483	453,227	115,833	6,761,300	23,388,737
2001Q4	303,199	86,818	216,381	176,953	30,457	166,952	18,972	96.01	112.85	16.06	23.70	1.31	16,530,724	3,437,080	2,681,257	449,606	114,091	6,682,034	23,212,758
2002Q1	302,791	87,155	215,635	182,047	26,274	170,038	19,323	88.54	106.93	17.57	25.66	1.47	15,682,646	2,809,590	2,987,573	495,889	128,177	6,421,230	22,103,876
2002Q2	359,396	105,377	254,019	214,794	30,951	200,306	22,762	89.86	108.29	17.57	25.99	1.47	18,781,196	3,351,853	3,519,374	591,598	154,975	7,617,800	26,398,995
2002Q3	501,963	153,758	348,205	294,908	42,428	274,575	31,202	92.59	111.08	17.57	26.66	1.47	26,566,923	4,712,976	4,824,291	831,834	226,128	10,595,229	37,162,152
2002Q4	528,462	160,334	368,128	312,170	44,855	290,285	32,987	93.57	112.09	17.57	26.90	1.47	28,420,774	5,027,868	5,100,316	887,412	235,800	11,251,396	39,672,170
2003Q1	511,953	153,308	358,645	307,776	41,170	285,079	32,395	96.14	116.28	19.26	27.91	1.34	28,789,727	4,787,261	5,490,628	904,058	205,975	11,387,921	40,177,648
2003Q2	439,188	133,204	305,984	262,733	35,125	243,220	27,639	96.18	116.32	19.26	27.92	1.34	24,586,774	4,085,791	4,684,415	771,588	178,964	9,720,758	34,307,532
2003Q3	485,873	355,469	130,404	106,773	14,970	103,656	11,779	150.56	172.06	19.26	41.30	1.34	15,641,165	2,575,743	1,996,409	486,420	477,585	5,536,157	21,177,322
2003Q4	577,732	306,863	270,869	229,143	31,094	215,308	24,467	98.52	118.72	19.26	28.49	1.34	21,965,262	3,691,508	4,146,827	697,129	412,282	8,947,746	30,913,008
2004Q1	630,134	184,289	445,846	382,958	51,379	334,699	59,768	107.56	130.26	20.71	33.87	1.53	40,077,005	6,692,565	6,931,615	2,024,169	282,038	15,930,388	56,007,393
2004Q2	648,400	201,414	446,985	383,536	51,510	335,554	59,920	114.53	137.51	20.71	35.75	1.53	42,738,671	7,083,423	6,949,330	2,142,384	308,248	16,483,385	59,222,055
2004Q3	221,228	65,000	156,228	134,223	18,004	117,282	20,943	112.91	135.84	20.71	35.32	1.53	14,746,278	2,445,543	2,428,902	739,655	99,477	5,713,577	20,459,856
2004Q4	163,339	66,265	97,074	82,795	11,187	72,874	13,013	146.52	170.83	20.71	44.41	1.53	11,803,870	1,910,975	1,509,218	577,975	101,413	4,099,581	15,903,452
Total	8,103,212	2,649,124	5,454,088	4,538,482	725,189	4,196,189	532,710						435,203,043	83,428,067	72,238,924	15,271,395	3,571,185	174,509,571	609,712,615

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.4.d.1: Calculation of Damages to MDL Class on Fraudulent Nociceptive Pain Prescriptions (Neurologist Specialty)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	
Fraudulent Nociceptive Pain TRx	Fraudulent Medicaid TRx	Fraudulent Non-Medicaid TRx	Fraudulent TPP TRx Net of Coordinated Plaintiffs	Fraudulent Uninsured TRx	Fraudulent Copay TRx	Fraudulent Coinsurance TRx	TPP Net Retail Price (\$/TRx)	Uninsured Retail Price (\$/TRX)	Average Copay (\$/TRX)	Average Coinsurance (\$/TRX)	Average Medicaid Copay (\$/TRX)	TPP Class Damages (\$)	Uninsured Damages (\$)	Copay Damages (\$)	Coinsurance Damages (\$)	Medicaid Copay Damages (\$)	Consumer Class Damages (\$)	Total Damages (\$)	
1995Q1	0	0	0	0	0	0	95.33	103.05	5.90	23.70	0.75	0	0	0	0	0	0	0	
1995Q2	0	0	0	0	0	0	92.71	100.36	5.90	23.08	0.75	0	0	0	0	0	0	0	
1995Q3	0	0	0	0	0	0	92.61	100.26	5.90	23.06	0.75	0	0	0	0	0	0	0	
1995Q4	0	0	0	0	0	0	91.45	99.08	5.90	22.79	0.75	0	0	0	0	0	0	0	
1996Q1	0	0	0	0	0	0	90.80	99.35	6.93	22.85	0.75	0	0	0	0	0	0	0	
1996Q2	0	0	0	0	0	0	88.43	96.92	6.93	22.29	0.75	0	0	0	0	0	0	0	
1996Q3	0	0	0	0	0	0	85.64	94.07	6.93	21.64	0.75	0	0	0	0	0	0	0	
1996Q4	0	0	0	0	0	0	85.07	93.49	6.93	21.50	0.75	0	0	0	0	0	0	0	
1997Q1	0	0	0	0	0	0	82.25	92.18	8.65	21.20	0.99	0	0	0	0	0	0	0	
1997Q2	0	0	0	0	0	0	83.36	93.32	8.65	21.46	0.99	0	0	0	0	0	0	0	
1997Q3	0	0	0	0	0	0	82.03	91.96	8.65	21.15	0.99	0	0	0	0	0	0	0	
1997Q4	6,066	1,282	4,784	3,751	862	3,521	82.40	92.34	8.65	21.24	0.99	300,720	79,638	30,461	8,499	1,268	119,865	420,585	
1998Q1	7,730	1,597	6,133	4,803	1,106	4,514	82.11	92.96	9.65	21.38	0.99	383,771	102,780	43,565	10,968	1,577	158,890	542,661	
1998Q2	8,983	2,036	6,947	5,423	1,252	5,114	81.75	92.59	9.65	21.29	0.99	431,336	115,958	49,349	12,375	2,011	179,693	611,028	
1998Q3	11,377	2,496	8,881	6,933	1,601	6,537	81.85	92.69	9.65	21.32	0.99	552,158	148,403	63,082	15,837	2,466	229,789	781,947	
1998Q4	11,478	2,461	9,017	7,034	1,626	6,637	82.02	92.87	9.65	21.36	0.99	561,357	150,965	64,051	16,111	2,431	233,557	794,913	
1999Q1	13,625	3,015	10,609	8,260	1,913	7,809	82.66	95.34	11.63	21.93	0.92	664,341	182,347	90,822	19,460	2,772	295,401	959,742	
1999Q2	10,178	1,323	8,855	6,930	1,596	6,518	84.23	96.95	11.63	22.30	0.92	567,946	154,773	75,805	16,517	1,217	248,312	816,258	
1999Q3	8,938	2,039	6,899	5,371	1,244	5,078	87.10	99.89	11.63	22.97	0.92	455,183	124,229	59,058	13,257	1,875	198,418	653,602	
1999Q4	13,780	2,656	11,124	8,662	2,005	8,188	93.1	94.68	107.65	11.63	24.76	797,959	215,888	95,232	23,039	2,442	336,601	1,134,560	
2000Q1	29,287	6,638	22,649	18,019	3,668	17,043	1,937	89.34	104.49	14.14	24.03	1,566,418	383,335	240,995	46,548	6,091	676,968	2,243,387	
2000Q2	23,535	5,502	18,033	14,353	2,921	13,570	1,542	89.50	104.66	14.14	24.07	1,249,912	305,686	191,882	37,119	5,049	539,736	1,789,648	
2000Q3	21,176	5,206	15,970	12,694	2,587	12,017	1,366	90.87	106.06	14.14	24.39	1,122,371	274,328	169,925	33,311	4,777	482,341	1,604,713	
2000Q4	17,157	4,527	12,630	10,016	2,046	9,504	1,080	91.75	106.95	14.14	24.60	894,081	218,792	134,387	26,567	4,154	383,900	1,277,982	
2001Q1	17,959	4,968	12,991	10,597	1,829	10,023	1,139	94.50	111.31	16.06	23.38	1.31	974,425	203,534	160,973	26,624	6,528	397,660	1,372,085
2001Q2	25,186	6,866	18,320	14,970	2,579	14,135	1,606	94.62	111.43	16.06	23.40	1.31	1,378,261	287,336	227,009	37,587	9,022	560,954	1,939,214
2001Q3	33,247	9,507	23,741	19,399	3,342	18,317	2,082	95.01	111.83	16.06	23.48	1.31	1,793,384	373,698	294,178	48,884	12,493	729,253	2,522,638
2001Q4	24,567	7,035	17,533	14,338	2,468	13,528	1,537	96.01	112.85	16.06	23.70	1.31	1,339,427	278,495	217,253	36,430	9,244	541,422	1,880,849
2002Q1	34,668	9,979	24,689	20,844	3,008	19,469	2,212	88.54	106.93	17.57	25.66	1.47	1,795,592	321,685	342,064	56,777	14,676	735,202	2,530,794
2002Q2	32,445	9,513	22,932	19,391	2,794	18,083	2,055	89.86	108.29	17.57	25.99	1.47	1,695,489	302,591	317,715	53,407	13,991	687,704	2,383,193
2002Q3	29,440	9,018	20,422	17,296	2,488	16,104	1,830	92.59	111.08	17.57	26.66	1.47	1,558,123	276,411	282,940	48,786	13,262	621,400	2,179,523
2002Q4	31,976	9,701	22,274	18,889	2,714	17,564	1,996	93.57	112.09	17.57	26.90	1.47	1,719,663	304,223	308,606	53,695	14,268	680,791	2,400,454
2003Q1	31,992	9,580	22,412	19,233	2,573	17,815	2,024	96.14	116.28	19.26	27.91	1.34	1,799,076	299,157	343,110	56,495	12,871	711,633	2,510,709
2003Q2	35,483	10,762	24,721	21,227	2,838	19,650	2,233	96.18	116.32	19.26	27.92	1.34	1,986,414	330,099	378,463	62,338	14,459	785,359	2,771,774
2003Q3	43,367	31,728	11,639	9,530	1,336	9,252	1,051	150.56	172.06	19.26	41.30	1.34	1,996,079	229,902	178,193	43,416	42,628	494,139	1,890,218
2003Q4	48,890	25,968	22,922	19,391	2,631	18,220	2,070	98.52	118.72	19.26	28.49	1.34	1,858,798	312,392	350,923	58,994	34,889	757,198	2,615,997
2004Q1	48,951	14,316	34,635	29,750	3,991	26,001	4,643	107.56	130.26	20.71	33.87	1.53	3,113,348	519,906	538,477	157,246	21,910	1,237,538	4,350,886
2004Q2	51,280	15,929	35,350	30,332	4,074	26,538	4,739	114.53	137.51	20.71	35.75	1.53	3,380,045	560,202	549,597	169,433	24,378	1,303,611	4,683,655
2004Q3	20,734	6,092	14,642	12,580	1,687	10,992	1,963	112.91	135.84	20.71	35.32	1.53	1,382,064	229,203	227,644	69,323	9,323	535,493	1,917,558
2004Q4	17,291	7,015	10,276	8,765	1,184	7,714	1,378	146.52	170.83	20.71	44.41	1.53	1,249,569	202,298	159,767	61,185	10,736	433,986	1,683,555
Total	710,787	228,756	482,031	398,778	65,963	369,458	46,610					37,967,312	7,488,255	6,185,525	1,320,227	302,808	15,296,815	53,264,127	

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.4.d.2: Calculation of Damages to MDL Class on Fraudulent Nociceptive Pain Prescriptions (Other Specialties)

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	
Fraudulent Nociceptive Pain TRx	Fraudulent Medicaid TRx	Fraudulent Non-Medicaid TRx	Fraudulent TPP TRx Net of Coordinated Plaintiffs	Fraudulent Uninsured TRx	Fraudulent Copay TRx	Fraudulent Coinsurance TRx	TPP Net Retail Price (\$/TRx)	Uninsured Retail Price (\$/TRX)	Average Copay (\$/TRX)	Average Coinsurance (\$/TRX)	Average Medicaid Copay (\$/TRX)	TPP Class Damages (\$)	Uninsured Damages (\$)	Copay Damages (\$)	Coinsurance Damages (\$)	Medicaid Copay Damages (\$)	Consumer Class Damages (\$)	Total Damages (\$)	
1995Q1	0	0	0	0	0	0	95.23	103.05	5.90	23.70	0.75	0	0	0	0	0	0	0	
1995Q2	0	0	0	0	0	0	92.71	100.36	5.90	23.08	0.75	0	0	0	0	0	0	0	
1995Q3	0	0	0	0	0	0	92.61	100.26	5.90	23.06	0.75	0	0	0	0	0	0	0	
1995Q4	0	0	0	0	0	0	91.45	99.08	5.90	22.79	0.75	0	0	0	0	0	0	0	
1996Q1	0	0	0	0	0	0	90.80	99.35	6.93	22.85	0.75	0	0	0	0	0	0	0	
1996Q2	8,374	2,254	6,120	4,859	1,103	4,505	512	88.43	96.92	6.93	22.29	0.75	418,067	106,933	31,218	11,412	1,681	151,243	569,310
1996Q3	6,589	1,761	4,828	3,831	870	3,554	404	85.64	94.07	6.93	21.64	0.75	319,193	81,875	24,628	8,738	1,313	116,553	435,746
1996Q4	13,811	3,139	10,672	8,464	1,924	7,855	893	85.07	93.49	6.93	21.50	0.75	700,628	179,865	54,438	19,195	2,340	255,838	956,466
1997Q1	6,339	1,350	4,989	3,958	899	3,673	417	82.25	92.18	8.65	21.20	0.99	316,762	82,911	31,768	8,848	1,335	124,862	441,624
1997Q2	12,474	2,784	9,690	7,673	1,747	7,133	811	83.36	93.32	8.65	21.46	0.99	622,314	163,009	61,696	17,396	2,752	244,853	867,168
1997Q3	7,560	1,767	5,793	4,536	1,044	4,264	485	82.03	91.96	8.65	21.15	0.99	362,074	96,038	36,887	10,249	1,747	144,920	506,994
1997Q4	14,128	2,986	11,142	8,735	2,009	8,201	932	82.40	92.34	8.65	21.24	0.99	700,364	185,473	70,942	19,793	2,952	279,160	979,525
1998Q1	10,517	2,173	8,345	6,536	1,504	6,142	698	82.11	92.96	9.65	21.38	0.99	522,165	139,844	59,275	14,924	2,146	216,189	738,354
1998Q2	24,373	5,524	18,849	14,713	3,398	13,874	1,577	81.75	92.59	9.65	21.29	0.99	1,170,246	314,602	133,887	33,573	5,457	487,519	1,657,764
1998Q3	22,673	4,975	17,698	13,816	3,190	13,027	1,480	81.85	92.69	9.65	21.32	0.99	1,100,334	295,736	125,710	31,560	4,915	457,921	1,558,256
1998Q4	24,264	5,202	19,062	14,869	3,436	14,031	1,594	82.02	92.87	9.65	21.36	0.99	1,186,696	319,136	135,402	34,057	5,139	493,734	1,680,430
1999Q1	29,509	6,531	22,978	17,890	4,142	16,913	1,922	82.66	95.34	11.63	21.93	0.92	1,438,834	394,930	196,702	42,146	6,004	639,782	2,078,616
1999Q2	26,009	3,381	22,628	17,707	4,079	16,656	1,893	84.23	96.95	11.63	22.30	0.92	1,451,278	395,492	193,706	42,206	3,109	634,513	2,085,791
1999Q3	31,527	7,193	24,334	18,945	4,387	17,912	2,035	87.10	99.89	11.63	22.97	0.92	1,605,596	438,200	208,317	46,764	6,613	699,894	2,305,490
1999Q4	25,710	4,955	20,755	16,160	3,742	15,277	1,736	94.68	107.65	11.63	24.76	0.92	1,488,729	402,776	177,671	42,983	4,556	627,987	2,116,716
2000Q1	45,445	10,300	35,144	27,960	5,692	26,446	3,005	89.34	104.49	14.14	24.03	0.92	2,430,621	594,823	373,953	72,228	9,451	1,050,456	3,481,077
2000Q2	57,773	13,506	44,267	35,232	7,170	33,311	3,785	89.50	104.66	14.14	24.07	0.92	3,068,211	750,380	471,022	91,117	12,393	1,324,912	4,393,123
2000Q3	29,796	7,325	22,471	17,862	3,640	16,910	1,922	90.87	106.06	14.14	24.39	0.92	1,579,307	386,012	239,104	46,873	6,722	678,710	2,258,017
2000Q4	38,234	10,088	28,145	22,320	4,559	21,180	2,407	91.75	106.95	14.14	24.60	0.92	1,992,461	487,578	299,482	59,206	9,257	855,523	2,847,984
2001Q1	64,481	17,837	46,644	38,049	6,565	35,989	4,090	94.50	111.31	16.06	23.38	1.31	3,498,722	730,799	577,983	95,596	23,441	1,427,819	4,926,541
2001Q2	78,439	21,383	57,056	46,624	8,031	44,023	5,003	94.62	111.43	16.06	23.40	1.31	4,292,506	894,891	707,004	117,061	28,100	1,747,056	6,039,562
2001Q3	62,023	17,735	44,288	36,188	6,234	34,171	3,883	95.01	111.83	16.06	23.48	1.31	3,345,522	697,126	548,783	91,191	23,306	1,360,407	4,705,929
2001Q4	63,158	18,085	45,073	36,860	6,344	34,777	3,952	96.01	112.85	16.06	23.70	1.31	3,443,440	715,963	558,520	93,655	23,766	1,391,904	4,835,344
2002Q1	54,632	15,725	38,907	32,847	4,741	30,680	3,486	88.54	106.93	17.57	25.66	1.47	2,829,606	506,932	539,045	89,473	23,127	1,158,577	3,988,183
2002Q2	80,325	23,552	56,773	48,006	6,918	44,768	5,087	89.86	108.29	17.57	25.99	1.47	4,197,571	749,134	786,575	132,221	34,637	1,702,568	5,900,139
2002Q3	184,574	56,538	128,037	108,439	15,601	100,963	11,473	92.59	111.08	17.57	26.66	1.47	9,768,786	1,732,984	1,773,915	305,869	83,149	3,895,917	13,664,702
2002Q4	124,951	37,910	87,041	73,811	10,606	68,636	7,800	93.57	112.09	17.57	26.90	1.47	6,719,907	1,188,807	1,205,936	209,823	55,753	2,660,319	9,380,226
2003Q1	121,955	36,520	85,435	73,317	9,807	67,910	7,717	96.14	116.28	19.26	27.91	1.34	6,858,165	1,140,401	1,307,954	215,361	49,066	2,712,782	9,570,947
2003Q2	116,831	35,434	81,396	69,891	9,344	64,700	7,352	96.18	116.32	19.26	27.92	1.34	6,540,455	1,086,882	1,246,126	205,254	47,607	2,585,869	9,126,324
2003Q3	148,042	108,309	39,733	32,533	4,561	31,583	3,589	150.56	172.06	19.26	41.30	1.34	4,765,747	784,810	608,291	148,209	145,517	1,686,826	6,452,573
2003Q4	184,357	97,922	86,435	73,121	9,922	68,706	7,807	98.52	118.72	19.26	28.49	1.34	7,009,216	1,177,977	1,323,272	222,457	131,561	2,855,267	9,864,483
2004Q1	150,558	44,032	106,526	91,500	12,276	79,970	14,280	107.56	130.26	20.71	33.87	1.53	9,575,614	1,599,057	1,656,173	483,635	67,388	3,806,254	13,381,868
2004Q2	163,900	50,913	112,987	96,949	13,021	84,820	15,146	114.53	137.51	20.71	35.75	1.53	10,803,325	1,790,522	1,756,626	541,544	77,918	4,166,610	14,969,935
2004Q3	62,486	18,359	44,127	37,911	5,085	33,126	5,915	112.91	135.84	20.71	35.32	1.53	4,165,072	690,741	686,041	208,915	28,097	1,613,795	5,778,867
2004Q4	57,352	23,267	34,085	29,071	3,928	25,588	4,569	146.52	170.83	20.71	44.41	1.53	4,144,633	670,991	529,924	202,941	35,609	1,439,465	5,584,098
Total	2,153,170	720,716	1,432,454	1,191,183	191,521	1,101,275	139,658					114,432,168	21,973,631	18,737,979	4,016,473	967,920	45,696,003	160,128,172	

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.4.d.3: Calculation of Damages to MDL Class on Fraudulent Nociceptive Pain Prescriptions (PHN Specialty)

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]
	Fraudulent Nociceptive Pain TRx	Fraudulent Medicaid TRx	Fraudulent Non-Medicaid TRx	Fraudulent TPP TRx Net of Coordinated Plaintiffs	Fraudulent Uninsured TRx	Fraudulent Copay TRx	Fraudulent Coinsurance TRx	TPP Net Retail Price (\$/TRx)	Uninsured Retail Price (\$/TRX)	Average Copay (\$/TRX)	Average Coinsurance (\$/TRX)	Average Medicaid Copay (\$/TRX)	TPP Class Damages (\$)	Uninsured Damages (\$)	Copay Damages (\$)	Coinsurance Damages (\$)	Medicaid Copay Damages (\$)	Consumer Class Damages (\$)	Total Damages (\$)
1995Q1	0	0	0	0	0	0	0	95.33	103.05	5.90	23.70	0.75	0	0	0	0	0	0	0
1995Q2	0	0	0	0	0	0	0	92.71	100.36	5.90	23.08	0.75	0	0	0	0	0	0	0
1995Q3	0	0	0	0	0	0	0	92.61	100.26	5.90	23.06	0.75	0	0	0	0	0	0	0
1995Q4	0	0	0	0	0	0	0	91.45	99.08	5.90	22.79	0.75	0	0	0	0	0	0	0
1996Q1	0	0	0	0	0	0	0	90.80	99.35	6.93	22.85	0.75	0	0	0	0	0	0	0
1996Q2	0	0	0	0	0	0	0	88.43	96.92	6.93	22.29	0.75	0	0	0	0	0	0	0
1996Q3	0	0	0	0	0	0	0	85.64	94.07	6.93	21.64	0.75	0	0	0	0	0	0	0
1996Q4	0	0	0	0	0	0	0	85.07	93.49	6.93	21.50	0.75	0	0	0	0	0	0	0
1997Q1	0	0	0	0	0	0	0	82.25	92.18	8.65	21.20	0.99	0	0	0	0	0	0	0
1997Q2	0	0	0	0	0	0	0	83.36	93.32	8.65	21.46	0.99	0	0	0	0	0	0	0
1997Q3	0	0	0	0	0	0	0	82.03	91.96	8.65	21.15	0.99	0	0	0	0	0	0	0
1997Q4	0	0	0	0	0	0	0	82.40	92.34	8.65	21.24	0.99	0	0	0	0	0	0	0
1998Q1	0	0	0	0	0	0	0	82.11	92.96	9.65	21.38	0.99	0	0	0	0	0	0	0
1998Q2	22,348	5,065	17,283	13,490	3,116	12,722	1,446	81.75	92.59	9.65	21.29	0.99	1,073,029	288,467	122,764	30,784	5,004	447,019	1,520,048
1998Q3	29,498	6,473	23,025	17,975	4,151	16,949	1,926	81.85	92.69	9.65	21.32	0.99	1,431,579	384,765	163,554	41,061	6,394	595,774	2,027,353
1998Q4	38,630	8,281	30,349	23,673	5,471	22,339	2,539	82.02	92.87	9.65	21.36	0.99	1,889,323	508,093	215,571	54,222	8,181	786,068	2,675,391
1999Q1	88,064	19,491	68,573	53,389	12,362	50,475	5,736	82.66	95.34	11.63	21.93	0.92	4,293,996	1,178,611	587,030	125,778	17,919	1,909,338	6,203,333
1999Q2	111,706	14,523	97,183	76,050	17,520	71,535	8,129	84.23	96.95	11.63	22.30	0.92	6,233,079	1,698,595	831,948	181,270	13,352	2,725,164	8,958,244
1999Q3	94,758	21,619	73,139	56,941	13,185	53,836	6,118	87.10	99.89	11.63	22.97	0.92	4,825,743	1,317,045	626,114	140,552	19,875	2,103,585	6,929,328
1999Q4	76,396	14,725	61,671	48,019	11,118	45,395	5,159	94.68	107.65	11.63	24.76	0.92	4,423,697	1,196,833	527,943	127,723	13,537	1,866,036	6,289,732
2000Q1	82,533	18,707	63,826	50,778	10,338	48,030	5,458	89.34	104.49	14.14	24.03	0.92	4,414,305	1,080,272	679,145	131,175	17,165	1,907,757	6,322,063
2000Q2	83,983	19,634	64,350	51,216	10,423	48,424	5,503	89.50	104.66	14.14	24.07	0.92	4,460,193	1,090,812	684,715	132,455	18,015	1,925,997	6,386,191
2000Q3	118,268	29,076	89,192	70,898	14,447	67,118	7,627	90.87	106.06	14.14	24.39	0.92	6,268,584	1,532,158	949,053	186,047	26,679	2,693,937	8,962,521
2000Q4	141,922	37,447	104,475	82,850	16,922	78,619	8,934	91.75	106.95	14.14	24.60	0.92	7,395,964	1,809,877	1,111,671	219,770	34,360	3,175,678	10,571,642
2001Q1	196,176	54,268	141,908	115,760	19,974	109,492	12,442	94.50	111.31	16.06	23.38	1.31	10,644,388	2,223,356	1,758,436	290,838	71,315	4,343,945	14,988,333
2001Q2	232,536	63,390	169,146	138,220	23,808	130,508	14,830	94.62	111.43	16.06	23.40	1.31	12,725,364	2,652,952	2,095,951	347,034	83,303	5,179,241	17,904,605
2001Q3	212,985	60,902	152,084	124,270	21,407	117,343	13,334	95.01	111.83	16.06	23.48	1.31	11,488,530	2,393,933	1,884,522	313,152	80,033	4,671,640	16,160,170
2001Q4	215,474	61,699	153,775	125,755	21,645	118,648	13,483	96.01	112.85	16.06	23.70	1.31	11,747,857	2,442,623	1,905,483	319,521	81,081	4,748,708	16,496,565
2002Q1	213,490	61,451	152,039	128,357	18,525	119,890	13,624	88.54	106.93	17.57	25.66	1.47	11,057,447	1,980,973	2,106,464	349,639	90,375	4,527,451	15,584,898
2002Q2	246,627	72,312	174,315	147,397	21,240	137,455	15,620	89.86	108.29	17.57	25.99	1.47	12,888,135	2,300,127	2,415,084	405,969	106,348	5,227,528	18,115,664
2002Q3	287,949	88,203	199,746	169,173	24,338	157,509	17,899	92.59	111.08	17.57	26.66	1.47	15,240,014	2,703,581	2,767,436	477,178	129,718	6,077,913	21,317,927
2002Q4	371,535	112,723	258,812	219,471	31,535	204,085	23,191	93.57	112.09	17.57	26.90	1.47	19,981,204	3,534,839	3,585,773	623,894	165,779	7,910,285	27,891,489
2003Q1	358,006	107,208	250,798	215,226	28,790	199,354	22,654	96.14	116.28	19.26	27.91	1.34	20,132,486	3,347,703	3,839,564	632,202	144,037	7,963,506	28,095,992
2003Q2	286,874	87,008	199,866	171,616	22,944	158,869	18,053	96.18	116.32	19.26	27.92	1.34	16,059,904	2,668,809	3,059,826	503,995	116,898	6,349,529	22,409,433
2003Q3	294,464	215,432	79,032	64,710	9,072	62,821	7,139	150.56	172.06	19.26	41.30	1.34	9,479,339	1,561,031	1,209,925	294,795	289,441	3,355,192	12,834,531
2003Q4	344,485	182,974	161,511	136,632	18,541	128,382	14,589	98.52	118.72	19.26	28.49	1.34	13,097,247	2,201,139	2,472,632	415,678	245,832	5,335,281	18,432,528
2004Q1	430,625	125,940	304,684	261,708	35,112	228,728	40,844	107.56	130.26	20.71	33.87	1.53	27,388,043	4,573,602	4,736,965	1,383,287	192,741	10,886,596	38,274,639
2004Q2	433,220	134,573	298,647	256,255	34,416	224,196	40,035	114.53	137.51	20.71	35.75	1.53	28,555,301	4,732,699	4,643,107	1,431,406	205,952	11,013,164	39,568,465
2004Q3	138,008	40,549	97,460	83,732	11,231	73,164	13,065	112.91	135.84	20.71	35.32	1.53	9,199,141	1,525,598	1,515,217	461,418	62,056	3,564,290	12,763,431
2004Q4	88,695	35,983	52,712	44,959	6,075	39,572	7,066	146.52	170.83	20.71	44.41	1.53	6,409,668	1,037,687	819,527	313,849	55,069	2,226,131	8,635,799
Total	5,239,256	1,699,652	3,539,603	2,948,521	467,705	2,725,456	346,442						282,803,564	53,966,181	47,315,420	9,934,694	2,300,457	113,516,752	396,320,316

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.4.e: Calculation of Damages to MDL Class on Fraudulent Prescriptions with Doses Over 1800mg per Day

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]
Fraudulent Doses > 1800mg/day TRx	Fraudulent Medicaid TRx	Fraudulent Non-Medicaid TRx	Fraudulent TPP TRx Net of Coordinated Plaintiffs	Fraudulent Uninsured TRx	Fraudulent Copay TRx	Fraudulent Coinsurance TRx	TPP Net Retail Price (\$/TRx)	Uninsured Retail Price (\$/TRX)	Average Copay (\$/TRX)	Average Coinsurance (\$/TRX)	Average Medicaid Copay (\$/TRX)	TPP Class Damages (\$)	Uninsured Damages (\$)	Copay Damages (\$)	Coinsurance Damages (\$)	Medicaid Copay Damages (\$)	Consumer Class Damages (\$)	Total Damages (\$)
1995Q1	0	0	0	0	0	0	95.33	103.05	5.90	23.70	0.75	0	0	0	0	0	0	0
1995Q2	6,419	2,032	4,387	3,483	791	3,229	92.71	100.36	5.90	23.08	0.75	314,184	79,365	19,056	8,470	1,515	108,406	422,590
1995Q3	13,233	4,965	8,268	6,543	1,490	6,086	92.61	100.26	5.90	23.06	0.75	589,614	149,434	35,917	15,947	3,701	205,000	794,614
1995Q4	9,492	3,031	6,461	5,130	1,165	4,756	91.45	99.08	5.90	22.79	0.75	456,478	115,399	28,068	12,315	2,259	158,041	614,519
1996Q1	8,442	2,509	5,933	4,703	1,070	4,367	90.80	99.35	6.93	22.85	0.75	415,464	106,264	30,265	11,340	1,871	149,740	565,204
1996Q2	24,720	6,654	18,065	14,343	3,257	13,298	1,511	88.43	96.92	6.93	22.29	1,234,078	315,652	92,152	33,686	4,961	446,450	1,680,528
1996Q3	15,687	4,192	11,495	9,120	2,072	8,461	961	85.64	94.07	6.93	21.64	759,954	194,934	58,635	20,803	3,125	277,497	1,037,451
1996Q4	21,830	4,962	16,868	13,378	3,041	12,416	1,411	85.07	93.49	6.93	21.50	1,107,393	284,289	86,044	30,339	3,699	404,371	1,511,763
1997Q1	24,521	5,222	19,299	15,310	3,479	14,206	1,614	82.25	92.18	8.65	21.20	1,225,230	320,698	122,879	34,224	5,163	482,963	1,708,193
1997Q2	23,670	5,283	18,387	14,559	3,315	13,534	1,538	83.36	93.32	8.65	21.46	1,180,877	309,318	117,073	33,010	5,223	464,623	1,645,500
1997Q3	26,486	6,190	20,296	15,892	3,659	14,939	1,698	82.03	91.96	8.65	21.15	1,268,452	336,448	129,225	35,905	6,120	507,697	1,776,150
1997Q4	32,820	6,937	25,883	20,292	4,666	19,052	2,165	82.40	92.34	8.65	21.24	1,626,981	430,863	164,802	45,981	6,858	648,504	2,275,485
1998Q1	35,228	7,277	27,951	21,891	5,039	20,574	2,338	82.11	92.96	9.65	21.38	1,748,989	468,406	198,540	49,987	7,189	724,123	2,473,112
1998Q2	30,957	7,016	23,941	18,688	4,316	17,623	2,003	81.75	92.59	9.65	21.29	1,486,408	399,597	170,058	42,644	6,931	619,231	2,105,639
1998Q3	39,935	8,763	31,173	24,335	5,620	22,945	2,607	81.85	92.69	9.65	21.32	1,938,113	520,906	221,424	55,590	8,657	806,576	2,744,689
1998Q4	48,716	10,444	38,272	29,853	6,899	28,171	3,201	82.02	92.87	9.65	21.36	2,382,584	640,745	271,852	68,379	10,317	991,293	3,373,877
1999Q1	40,887	9,049	31,838	24,788	5,740	23,435	2,663	82.66	95.34	11.63	21.93	1,993,639	547,212	272,549	58,397	8,319	886,477	2,880,116
1999Q2	48,604	6,319	42,285	33,090	7,623	31,125	3,537	84.23	96.95	11.63	22.30	2,712,033	739,064	361,983	78,871	5,809	1,185,728	3,897,761
1999Q3	58,358	13,314	45,043	35,068	8,120	33,155	3,768	87.10	99.89	11.63	22.97	2,971,982	811,115	385,598	86,560	12,241	1,295,514	4,267,496
1999Q4	57,346	11,053	46,293	36,045	8,346	34,076	3,872	94.68	107.65	11.63	24.76	3,320,645	898,402	396,300	95,875	10,162	1,400,739	4,721,384
2000Q1	62,744	14,222	48,523	38,603	7,859	36,514	4,149	89.34	104.49	14.14	24.03	3,355,898	821,258	516,308	99,724	13,049	1,450,339	4,806,237
2000Q2	72,158	16,869	55,289	44,005	8,955	41,606	4,728	89.50	104.66	14.14	24.07	3,832,189	937,224	588,305	113,805	15,479	1,654,813	5,487,002
2000Q3	66,892	16,445	50,446	40,100	8,171	37,962	4,314	90.87	106.06	14.14	24.39	3,545,469	866,578	536,778	105,227	15,090	1,523,673	5,069,142
2000Q4	66,058	17,430	48,628	38,563	7,876	36,593	4,158	91.75	106.95	14.14	24.60	3,442,450	842,407	517,427	102,292	15,993	1,478,118	4,920,568
2001Q1	67,755	18,743	49,012	39,981	6,899	37,816	4,297	94.50	111.31	16.06	23.38	3,676,328	767,896	607,323	100,449	24,631	1,500,299	5,176,628
2001Q2	72,164	19,672	52,492	42,895	7,389	40,501	4,602	94.62	111.43	16.06	23.40	3,949,145	823,308	650,450	107,697	25,852	1,607,307	5,556,453
2001Q3	71,213	20,363	50,850	41,550	7,157	39,234	4,458	95.01	111.83	16.06	23.48	3,841,235	800,421	630,097	104,703	26,759	1,561,981	5,403,216
2001Q4	73,745	21,116	52,629	43,039	7,408	40,607	4,614	96.01	112.85	16.06	23.70	4,020,645	835,975	652,142	109,354	27,749	1,625,222	5,645,867
2002Q1	69,539	20,016	49,523	41,809	6,034	39,051	4,438	88.54	106.93	17.57	25.66	3,601,689	645,253	686,128	113,886	29,437	1,474,705	5,076,394
2002Q2	73,995	21,696	52,299	44,223	6,372	41,240	4,686	89.86	108.29	17.57	25.99	3,866,779	690,098	724,589	121,801	31,907	1,568,396	5,435,174
2002Q3	91,710	28,092	63,618	53,880	7,752	50,166	5,701	92.59	111.08	17.57	26.66	4,853,837	861,071	881,409	151,978	41,314	1,935,772	6,789,609
2002Q4	90,100	27,336	62,764	53,224	7,648	49,492	5,624	93.57	112.09	17.57	26.90	4,845,615	857,229	869,581	151,300	40,203	1,918,313	6,763,928
2003Q1	83,951	25,140	58,811	50,470	6,751	46,748	5,312	96.14	116.28	19.26	27.91	4,720,988	785,023	900,362	148,249	33,776	1,867,410	6,588,398
2003Q2	105,626	32,036	73,590	63,188	8,448	58,495	6,647	96.18	116.32	19.26	27.92	5,913,217	982,649	1,126,620	185,570	43,042	2,337,881	8,251,098
2003Q3	82,636	60,457	22,179	18,160	2,546	17,629	2,003	150.56	172.06	19.26	41.30	2,660,198	438,074	339,543	82,729	81,226	941,571	3,601,769
2003Q4	84,410	44,835	39,576	33,479	4,543	31,458	3,575	98.52	118.72	19.26	28.49	3,209,255	539,351	605,876	101,855	60,237	1,307,319	4,516,574
2004Q1	85,398	24,975	60,423	51,900	6,963	45,360	8,100	107.56	130.26	20.71	33.87	5,431,371	906,999	939,396	274,322	38,223	2,158,940	7,590,311
2004Q2	83,410	25,910	57,500	49,338	6,626	43,166	7,708	114.53	137.51	20.71	35.75	5,497,882	911,208	893,959	275,595	39,653	2,120,415	7,618,297
2004Q3	124,699	36,638	88,060	75,657	10,148	66,107	11,805	112.91	135.84	20.71	35.32	8,311,955	1,378,466	1,369,086	416,918	56,072	3,220,541	11,532,497
2004Q4	52,122	21,146	30,977	26,420	3,570	23,254	4,153	146.52	170.83	20.71	44.41	3,766,680	609,803	481,600	184,435	32,361	1,308,199	5,074,879
Total	2,147,674	638,349	1,509,325	1,236,995	218,822	1,148,447	142,056					115,075,923	23,968,403	17,679,402	3,870,210	806,173	46,324,188	161,400,111

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.5: Calculation of Damages to Aetna

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
Quarter	National Aetna TRx	Fraudulent Bipolar TRx	Fraudulent Migraine TRx	Fraudulent Neuropathic Pain TRx	Fraudulent Nociceptive Pain TRx	Fraudulent Doses > than 1800mg/day TRx	Total Fraudulent TRx	TPP Net Retail Price (\$/TRx)	Bipolar Damages (\$)	Migraine Damages (\$)	Neuropathic Pain Damages (\$)	Nociceptive Pain Damages (\$)	Dose Damages (\$)	Total Aetna Damages (\$)
1995Q1	1,994	0	0	0	0	0	0	95.33	0	0	0	0	0	0
1995Q2	2,463	0	0	0	0	107	107	92.71	0	0	0	0	9,626	9,626
1995Q3	2,978	0	0	0	0	222	222	92.61	0	0	0	0	19,993	19,993
1995Q4	3,612	0	0	0	0	160	160	91.45	0	0	0	0	14,279	14,279
1996Q1	4,726	458	0	62	0	155	676	90.80	40,485	0	5,507	0	13,723	59,716
1996Q2	6,039	370	0	67	152	449	1,039	88.43	31,850	0	5,797	13,093	38,650	89,391
1996Q3	7,694	735	34	123	122	290	1,303	85.64	61,240	2,792	10,223	10,156	24,179	108,589
1996Q4	9,751	810	59	209	274	432	1,784	85.07	67,073	4,898	17,276	17,276	35,784	147,671
1997Q1	10,675	936	87	1,298	126	486	2,933	82.25	74,874	6,984	103,890	10,063	38,925	234,736
1997Q2	12,827	741	56	1,854	258	490	3,399	83.36	60,110	4,555	150,346	20,941	39,737	275,689
1997Q3	18,576	1,009	119	2,564	205	717	4,614	82.03	80,506	9,537	204,642	16,336	57,228	368,249
1997Q4	21,414	1,637	119	2,378	548	891	5,573	82.40	131,218	9,513	190,647	43,971	71,462	446,811
1998Q1	24,462	1,935	185	3,030	518	1,000	6,667	82.11	154,589	14,763	242,044	41,377	79,883	532,656
1998Q2	28,805	2,797	233	3,280	1,618	899	8,827	81.75	222,467	18,547	260,893	128,671	71,509	702,087
1998Q3	32,999	3,393	308	4,160	1,856	1,166	10,883	81.85	270,237	24,526	331,280	147,830	92,901	866,773
1998Q4	39,644	4,366	269	5,131	2,239	1,466	13,471	82.02	348,449	21,443	409,510	178,671	117,035	1,075,108
1999Q1	45,990	6,156	342	8,820	4,073	1,269	20,660	82.66	495,119	27,529	709,387	327,571	102,085	1,661,691
1999Q2	53,725	9,753	357	9,554	4,616	1,517	25,797	84.23	799,343	29,227	783,054	378,364	124,345	2,114,334
1999Q3	59,513	10,653	350	9,958	4,173	1,801	26,934	87.10	902,807	29,628	843,894	353,694	152,642	2,282,664
1999Q4	67,270	13,796	414	11,629	3,724	1,843	31,405	94.68	1,270,940	38,138	1,071,322	343,051	169,759	2,893,210
2000Q1	71,020	15,193	489	15,867	4,983	1,988	38,520	89.34	1,320,792	42,550	1,379,334	433,153	172,816	3,348,645
2000Q2	78,914	13,816	552	18,421	5,158	2,252	40,198	89.50	1,203,199	48,063	1,604,193	449,163	196,083	3,500,701
2000Q3	82,815	16,306	556	20,868	5,192	2,052	44,973	90.87	1,441,680	49,138	1,845,056	459,050	181,438	3,976,363
2000Q4	89,199	17,806	631	23,264	6,136	2,054	49,891	91.75	1,589,549	56,304	2,076,745	547,727	183,372	4,453,697
2001Q1	86,716	15,128	654	24,541	8,207	1,996	50,525	94.50	1,391,066	60,107	2,256,576	754,607	183,508	4,645,865
2001Q2	90,964	13,848	723	24,533	9,646	2,071	50,821	94.62	1,274,902	66,593	2,258,657	888,099	190,651	4,678,901
2001Q3	91,553	13,364	869	26,884	8,705	2,011	51,834	95.01	1,235,506	80,337	2,485,402	804,798	185,923	4,791,966
2001Q4	94,757	12,121	941	36,051	8,433	2,051	59,597	96.01	1,132,318	87,900	3,367,830	787,819	191,615	5,567,483
2002Q1	77,415	13,085	789	24,153	6,805	1,563	46,395	88.54	1,127,256	67,933	2,080,652	586,233	134,635	3,996,710
2002Q2	76,895	12,064	631	20,890	7,672	1,580	42,836	89.86	1,054,816	55,162	1,826,591	670,857	138,120	3,745,546
2002Q3	74,190	11,769	741	19,063	10,039	1,834	43,447	92.59	1,060,202	66,747	1,717,328	904,408	165,237	3,913,923
2002Q4	74,143	9,288	696	21,290	10,239	1,746	43,259	93.57	845,626	63,331	1,938,326	932,191	158,934	3,938,408
2003Q1	67,446	11,952	649	16,211	8,936	1,465	39,214	96.14	1,118,041	60,678	1,516,408	835,886	137,070	3,668,084
2003Q2	69,927	9,501	497	16,172	7,538	1,813	35,521	96.18	889,071	46,538	1,513,377	705,443	169,662	3,324,091
2003Q3	70,150	9,562	707	21,333	8,339	1,418	41,360	150.56	1,400,805	103,638	3,125,154	1,221,545	207,756	6,058,898
2003Q4	71,506	8,031	711	21,331	10,263	1,499	41,836	98.52	769,871	68,154	2,044,736	983,796	143,738	4,010,295
2004Q1	71,485	9,134	621	21,308	11,120	1,507	43,690	107.56	955,929	64,987	2,229,896	1,163,728	157,712	4,572,252
2004Q2	73,092	6,953	776	23,235	11,519	1,482	43,965	114.53	774,745	86,483	2,589,191	1,283,588	165,120	4,899,128
2004Q3	70,775	3,106	251	10,888	3,861	2,176	20,282	112.91	341,260	27,551	1,196,164	424,184	239,097	2,228,256
2004Q4	39,165	3,872	291	10,803	2,983	952	18,900	146.52	552,021	41,554	1,540,098	425,229	135,693	2,694,596
Total	1,977,284	285,444	15,706	481,221	180,276	50,873	1,013,520		26,489,962	1,485,831	45,931,428	17,297,933	4,711,927	95,917,081

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.6: Calculation of Damages to Guardian

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
Quarter	National Guardian TRx	Fraudulent Bipolar TRx	Fraudulent Migraine TRx	Fraudulent Neuropathic Pain TRx	Fraudulent Nociceptive Pain TRx	Fraudulent Doses > than 1800mg/day TRx	Total Fraudulent TRx	TPP Net Retail Price (\$/TRx)	Bipolar Damages (\$)	Migraine Damages (\$)	Neuropathic Pain Damages (\$)	Nociceptive Pain Damages (\$)	Dose Damages (\$)	Total Guardian Damages (\$)
1995Q1	132	0	0	0	0	0	0	95.33	0	0	0	0	0	0
1995Q2	139	0	0	0	0	6	6	92.71	0	0	0	0	543	543
1995Q3	160	0	0	0	0	12	12	92.61	0	0	0	0	1,074	1,074
1995Q4	129	0	0	0	0	6	6	91.45	0	0	0	0	510	510
1996Q1	164	16	0	2	0	5	23	90.80	1,405	0	191	0	476	2,072
1996Q2	215	13	0	2	5	16	37	88.43	1,134	0	206	466	1,376	3,182
1996Q3	326	31	1	5	5	12	55	85.64	2,595	118	433	430	1,024	4,601
1996Q4	373	31	2	8	10	17	68	85.07	2,566	187	661	866	1,369	5,649
1997Q1	508	45	4	62	6	23	140	82.25	3,563	332	4,944	479	1,852	11,171
1997Q2	606	35	3	88	12	23	161	83.36	2,840	215	7,103	989	1,877	13,025
1997Q3	714	39	5	99	8	28	177	82.03	3,094	367	7,866	628	2,200	14,154
1997Q4	821	63	5	91	21	34	214	82.40	5,031	365	7,309	1,686	2,740	17,130
1998Q1	517	41	4	64	11	21	141	82.11	3,267	312	5,116	875	1,688	11,258
1998Q2	1236	120	10	141	69	39	379	81.75	9,546	796	11,195	5,521	3,068	30,126
1998Q3	1458	150	14	184	82	52	481	81.85	11,940	1,084	14,637	6,532	4,105	38,297
1998Q4	1421	156	10	184	80	53	483	82.02	12,490	769	14,678	6,404	4,195	38,536
1999Q1	1488	199	11	285	132	41	668	82.66	16,019	891	22,952	10,599	3,303	53,764
1999Q2	1955	355	13	348	168	55	939	84.23	29,087	1,064	28,495	13,768	4,525	76,939
1999Q3	1792	321	11	300	126	54	811	87.10	27,184	892	25,411	10,650	4,596	68,733
1999Q4	2189	449	13	378	121	60	1,022	94.68	41,357	1,241	34,861	11,163	5,524	94,147
2000Q1	2571	550	18	574	180	72	1,394	89.34	47,814	1,540	49,933	15,681	6,256	121,225
2000Q2	2712	475	19	633	177	77	1,381	89.50	41,350	1,652	55,131	15,436	6,739	120,307
2000Q3	4995	983	34	1,259	313	124	2,713	90.87	86,955	2,964	111,285	27,688	10,943	239,835
2000Q4	5852	1,168	41	1,526	403	135	3,273	91.75	104,284	3,694	136,247	35,934	12,030	292,190
2001Q1	5932	1,035	45	1,679	561	137	3,456	94.50	95,159	4,112	154,366	51,621	12,553	317,811
2001Q2	6062	923	48	1,635	643	138	3,387	94.62	84,962	4,438	150,521	59,184	12,705	311,810
2001Q3	5967	871	57	1,752	567	131	3,378	95.01	80,525	5,236	161,987	52,453	12,118	312,318
2001Q4	6044	773	60	2,299	538	131	3,801	96.01	72,224	5,607	214,814	50,250	12,222	355,117
2002Q1	5783	977	59	1,804	508	117	3,466	88.54	84,208	5,075	155,427	43,792	10,057	298,559
2002Q2	6033	946	49	1,639	602	124	3,361	89.86	82,758	4,328	143,310	52,634	10,837	293,867
2002Q3	6129	972	61	1,575	829	152	3,589	92.59	87,586	5,514	141,872	74,715	13,651	323,338
2002Q4	6251	783	59	1,795	863	147	3,647	93.57	71,295	5,339	163,420	78,593	13,400	332,047
2003Q1	5755	1,020	55	1,383	762	125	3,346	96.14	95,400	5,178	129,391	71,324	11,696	312,989
2003Q2	5443	740	39	1,259	587	141	2,765	96.18	69,204	3,622	117,799	54,910	13,206	258,742
2003Q3	2721	371	27	827	323	55	1,604	150.56	54,335	4,020	121,219	47,382	8,059	235,014
2003Q4	2564	288	25	765	368	54	1,500	98.52	27,605	2,444	73,318	35,276	5,154	143,798
2004Q1	2500	319	22	745	389	53	1,528	107.56	33,431	2,273	77,985	40,698	5,516	159,902
2004Q2	2661	253	28	846	419	54	1,601	114.53	28,206	3,149	94,263	46,731	6,011	178,358
2004Q3	2578	113	9	397	141	79	739	112.91	12,430	1,004	43,571	15,451	8,709	81,165
2004Q4	1437	142	11	396	109	35	693	146.52	20,254	1,525	56,508	15,602	4,979	98,867
Total	104,762	15,767	871	27,030	10,142	2,636	56,446		1,453,102	81,343	2,538,425	956,412	242,887	5,272,170

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.7: Calculation of Damages to Kaiser

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
Quarter	National Kaiser TRx	Fraudulent Bipolar TRx	Fraudulent Migraine TRx	Fraudulent Neuropathic Pain TRx	Fraudulent Nociceptive Pain TRx	Fraudulent Doses > than 1800mg/day TRx	Total Fraudulent TRx	Kaiser Price (\$/TRx)	Bipolar Damages (\$)	Migraine Damages (\$)	Neuropathic Pain Damages (\$)	Nociceptive Pain Damages (\$)	Dose Damages (\$)	Total Kaiser Damages (\$)
1995Q1	939	0	0	0	0	0	0	119.08	0	0	0	0	0	0
1995Q2	995	0	0	0	0	43	43	119.43	0	0	0	0	5,149	5,149
1995Q3	1,030	0	0	0	0	77	77	116.81	0	0	0	0	8,964	8,964
1995Q4	1,114	0	0	0	0	49	49	118.82	0	0	0	0	5,881	5,881
1996Q1	1,287	125	0	17	0	42	184	123.62	15,427	0	2,099	0	5,229	22,755
1996Q2	1,715	105	0	19	43	128	295	122.15	12,842	0	2,337	5,279	15,583	36,042
1996Q3	2,184	209	10	35	35	82	370	117.96	24,608	1,122	4,108	4,081	9,716	43,635
1996Q4	2,830	235	17	61	79	125	518	114.68	26,970	1,969	6,947	9,103	14,389	59,378
1997Q1	3,703	325	30	450	44	169	1,017	114.84	37,272	3,477	51,716	5,010	19,377	116,851
1997Q2	4,653	269	20	672	94	178	1,233	115.96	31,173	2,362	77,971	10,860	20,608	142,974
1997Q3	5,955	323	38	822	66	230	1,479	116.21	37,578	4,452	95,521	7,625	26,712	171,888
1997Q4	7,126	545	39	791	182	297	1,854	111.49	60,717	4,402	88,215	20,346	33,067	206,747
1998Q1	10,174	805	77	1,260	215	416	2,773	109.95	88,478	8,449	138,533	23,682	45,721	304,863
1998Q2	12,363	1,200	100	1,408	694	386	3,788	109.67	131,645	10,975	154,384	76,141	42,315	415,461
1998Q3	14,616	1,503	136	1,842	822	517	4,820	108.81	163,530	14,841	200,470	89,458	56,218	524,517
1998Q4	17,832	1,964	121	2,308	1,007	660	6,059	105.88	207,930	12,796	244,368	106,619	69,838	641,551
1999Q1	22,154	2,965	165	4,249	1,962	611	9,952	107.35	318,340	17,700	456,105	210,613	65,636	1,068,394
1999Q2	26,569	4,823	176	4,725	2,283	750	12,758	108.79	524,696	19,185	514,004	248,362	81,621	1,387,868
1999Q3	30,636	5,484	180	5,126	2,148	927	13,865	109.55	600,771	19,716	561,568	235,365	101,575	1,518,995
1999Q4	35,141	7,207	216	6,075	1,945	963	16,406	112.52	810,935	24,334	683,567	218,887	108,316	1,846,039
2000Q1	38,326	8,199	264	8,562	2,689	1,073	20,787	116.76	957,298	30,840	999,729	313,945	125,256	2,427,068
2000Q2	42,210	7,390	295	9,853	2,759	1,204	21,501	126.70	936,317	37,402	1,248,367	349,534	152,590	2,724,210
2000Q3	44,222	8,707	297	11,143	2,772	1,096	24,015	131.80	1,147,613	39,115	1,468,711	365,415	144,429	3,165,284
2000Q4	45,751	9,133	324	11,932	3,147	1,054	25,589	135.59	1,238,337	43,864	1,617,887	426,706	142,856	3,469,649
2001Q1	48,607	8,480	366	13,756	4,600	1,119	28,321	139.75	1,185,061	51,206	1,922,396	642,856	156,332	3,957,851
2001Q2	51,023	7,767	406	13,761	5,411	1,162	28,506	142.12	1,103,880	57,660	1,955,669	768,965	165,076	4,051,250
2001Q3	53,008	7,738	503	15,566	5,040	1,164	30,011	144.07	1,114,807	72,489	2,242,598	726,176	167,760	4,323,830
2001Q4	55,396	7,086	550	21,076	4,930	1,199	34,841	148.99	1,055,771	81,958	3,140,160	734,562	178,662	5,191,113
2002Q1	54,354	9,187	554	16,958	4,778	1,097	32,574	161.98	1,488,197	89,685	2,746,864	773,942	177,744	5,276,431
2002Q2	56,141	8,808	461	15,252	5,602	1,153	31,275	166.78	1,468,941	76,819	2,543,718	934,239	192,346	5,216,063
2002Q3	57,223	9,077	571	14,704	7,743	1,415	33,511	171.79	1,559,433	98,177	2,525,988	1,330,278	243,045	5,756,921
2002Q4	58,881	7,376	552	16,908	8,131	1,386	34,354	176.07	1,298,740	97,265	2,976,944	1,431,689	244,097	6,048,736
2003Q1	58,546	10,375	563	14,072	7,757	1,272	34,039	190.27	1,974,121	107,139	2,677,517	1,475,921	242,024	6,476,722
2003Q2	58,035	7,885	413	13,422	6,256	1,505	29,480	194.51	1,533,720	80,282	2,610,697	1,216,946	292,680	5,734,325
2003Q3	54,116	7,377	546	16,457	6,433	1,094	31,907	203.97	1,504,669	111,322	3,356,870	1,312,117	223,160	6,508,138
2003Q4	51,293	5,761	510	15,301	7,362	1,076	30,010	208.37	1,200,460	106,273	3,188,355	1,534,032	224,131	6,253,251
2004Q1	48,274	6,168	419	14,389	7,509	1,018	29,504	224.10	1,382,391	93,979	3,224,706	1,682,894	228,071	6,612,041
2004Q2	46,795	4,451	497	14,876	7,375	949	28,147	232.15	1,033,326	115,348	3,453,367	1,712,002	220,231	6,534,274
2004Q3	45,144	1,981	160	6,945	2,463	1,388	12,937	236.75	469,063	37,869	1,644,132	583,042	328,640	3,062,746
2004Q4	9,799	969	73	2,703	746	238	4,729	242.00	234,446	17,648	654,086	180,597	57,629	1,144,407
Total	1,180,160	172,003	9,651	297,495	115,124	29,310	623,582		26,979,505	1,592,122	49,480,672	19,767,288	4,642,675	102,462,262

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.8.a: Summary of TPP Damages and Prejudgment Interest

Nominal TPP Damages

Year	Bipolar / Mood Disorders (Nominal \$)	Migraine / Headache (Nominal \$)	Neuropathic Pain (Nominal \$)	Nociceptive Pain (Nominal \$)	Doses Over 1800mg/day (Nominal \$)	Total Nominal Damages (<u>\$</u>)
1995	0	0	0	0	1,360,275	1,360,275
1996	6,243,032	239,336	1,207,752	1,437,888	3,516,888	12,644,895
1997	8,914,914	783,182	16,614,326	2,302,235	5,301,540	33,916,197
1998	20,740,366	1,656,959	25,970,480	10,301,993	7,556,095	66,225,892
1999	69,541,971	2,497,946	68,319,403	28,246,381	10,998,299	179,604,000
2000	107,175,734	3,782,809	133,177,972	36,442,430	14,176,006	294,754,951
2001	103,561,832	6,087,784	214,009,529	66,671,826	15,487,353	405,818,325
2002	116,611,215	7,253,150	216,339,901	89,451,540	17,167,920	446,823,726
2003	104,619,989	6,560,577	190,642,768	90,982,928	16,503,658	409,309,919
2004	85,903,838	7,228,909	247,339,275	109,365,824	23,007,889	472,845,736
Total	623,312,892	36,090,652	1,113,621,407	435,203,043	115,075,923	2,323,303,917

TPP Damages with Prejudgment Interest

Year	Bipolar / Mood Disorders (\$ with Interest)	Migraine / Headache (\$ with Interest)	Neuropathic Pain (\$ with Interest)	Nociceptive Pain (\$ with Interest)	Doses Over 1800mg/day (\$ with Interest)	Total Damages with Prejudgment Interest (<u>\$</u>)
1995	0	0	0	0	3,345,526	3,345,526
1996	14,108,622	540,875	2,729,399	3,249,481	7,947,811	28,576,188
1997	18,607,932	1,634,721	34,678,768	4,805,411	11,065,803	70,792,635
1998	39,921,591	3,189,357	49,988,648	19,829,541	14,544,166	127,473,303
1999	123,540,540	4,437,573	121,368,663	50,179,383	19,538,357	319,064,516
2000	176,293,059	6,222,332	219,064,066	59,944,048	23,318,072	484,841,577
2001	155,954,007	9,167,608	322,277,454	100,401,260	23,322,442	611,122,772
2002	164,255,078	10,216,571	304,729,929	125,998,769	24,182,219	629,382,567
2003	140,789,715	8,828,731	256,552,703	122,437,983	22,209,382	550,818,514
2004	111,028,550	9,343,183	319,679,792	141,352,577	29,737,118	611,141,220
Total	944,499,095	53,580,951	1,631,069,422	628,198,454	179,210,897	3,436,558,819

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.8.b: Summary of Consumer Damages and Prejudgment Interest

Nominal Consumer Damages

Year	Bipolar / Mood Disorders (Nominal \$)	Migraine / Headache (Nominal \$)	Neuropathic Pain (Nominal \$)	Nociceptive Pain (Nominal \$)	Doses Over 1800mg/day (Nominal \$)	Total Nominal Damages (<u>\$</u>)
1995	0	0	0	0	471,448	471,448
1996	2,270,414	87,394	439,599	523,635	1,278,058	4,599,100
1997	3,536,807	310,856	6,592,494	913,661	2,103,788	13,457,606
1998	8,625,400	688,996	10,798,101	4,286,152	3,141,222	27,539,870
1999	30,071,118	1,083,902	29,629,301	12,285,031	4,768,458	77,837,810
2000	46,158,667	1,629,221	57,348,734	15,695,917	6,106,943	126,939,482
2001	42,104,893	2,473,317	86,936,291	27,100,008	6,294,809	164,909,319
2002	46,951,972	2,916,820	87,045,621	35,885,654	6,897,185	179,697,252
2003	40,833,695	2,557,509	74,273,641	35,592,582	6,454,182	159,711,610
2004	32,953,409	2,771,925	94,734,492	42,226,931	8,808,095	181,494,852
Total	253,506,376	14,519,940	447,798,274	174,509,571	46,324,188	936,658,349

Consumer Damages with Prejudgment Interest

Year	Bipolar / Mood Disorders (\$ with Interest)	Migraine / Headache (\$ with Interest)	Neuropathic Pain (\$ with Interest)	Nociceptive Pain (\$ with Interest)	Doses Over 1800mg/day (\$ with Interest)	Total Damages with Prejudgment Interest (<u>\$</u>)
1995	0	0	0	0	807,042	807,042
1996	3,668,660	141,217	710,328	846,118	2,065,156	7,431,478
1997	5,416,004	476,022	10,095,255	1,399,112	3,221,584	20,607,978
1998	12,504,304	998,842	15,654,084	6,213,665	4,553,853	39,924,748
1999	41,498,635	1,495,803	40,888,921	16,953,543	6,580,550	107,417,451
2000	60,620,209	2,139,657	75,316,131	20,613,459	8,020,252	166,709,709
2001	52,112,322	3,061,171	107,599,180	33,541,099	7,790,950	204,104,723
2002	56,151,751	3,488,342	104,101,359	42,917,096	8,248,621	214,907,169
2003	47,877,116	2,998,655	87,085,131	41,731,961	7,567,466	187,260,330
2004	38,164,318	3,210,248	109,714,819	48,904,259	10,200,916	210,194,560
Total	318,013,319	18,009,957	551,165,208	213,120,312	59,056,391	1,159,365,187

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.8.c: Summary of Aetna Damages and Prejudgment Interest

Nominal Aetna Damages

Year	Bipolar / Mood Disorders (Nominal \$)	Migraine / Headache (Nominal \$)	Neuropathic Pain (Nominal \$)	Nociceptive Pain (Nominal \$)	Doses Over 1800mg/day (Nominal \$)	Total Nominal Damages (<u>\$</u>)
1995	0	0	0	0	43,898	43,898
1996	200,648	7,690	38,803	45,889	112,337	405,367
1997	346,707	30,590	649,525	91,311	207,352	1,325,485
1998	995,741	79,279	1,243,727	496,550	361,327	3,176,623
1999	3,468,209	124,522	3,407,657	1,402,679	548,832	8,951,899
2000	5,555,220	196,055	6,905,328	1,889,093	733,709	15,279,406
2001	5,033,792	294,938	10,368,465	3,235,324	751,696	19,684,214
2002	4,087,901	253,173	7,562,897	3,093,690	596,927	15,594,587
2003	4,177,789	279,008	8,199,675	3,746,669	658,226	17,061,368
2004	2,623,955	220,576	7,555,350	3,296,728	697,623	14,394,232
Total	26,489,962	1,485,831	45,931,428	17,297,933	4,711,927	95,917,081

Aetna Damages with Prejudgment Interest

Year	Bipolar / Mood Disorders (\$ with Interest)	Migraine / Headache (\$ with Interest)	Neuropathic Pain (\$ with Interest)	Nociceptive Pain (\$ with Interest)	Doses Over 1800mg/day (\$ with Interest)	Total Damages with Prejudgment Interest (<u>\$</u>)
1995	0	0	0	0	107,965	107,965
1996	453,444	17,379	87,691	103,705	253,870	916,090
1997	723,675	63,849	1,355,741	190,591	432,802	2,766,659
1998	1,916,628	152,599	2,393,958	955,772	695,491	6,114,446
1999	6,161,235	221,211	6,053,665	2,491,844	974,994	15,902,950
2000	9,137,766	322,491	11,358,555	3,107,364	1,206,876	25,133,051
2001	7,580,399	444,148	15,613,895	4,872,082	1,131,981	29,642,505
2002	5,758,095	356,612	10,652,871	4,357,679	840,813	21,966,070
2003	5,622,155	375,468	11,034,506	5,041,986	885,792	22,959,907
2004	3,391,396	285,089	9,765,100	4,260,939	901,660	18,604,183
Total	40,744,792	2,238,846	68,315,983	25,381,961	7,432,244	144,113,826

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.8.d: Summary of Guardian Damages and Prejudgment Interest

Nominal Guardian Damages

Year	Bipolar / Mood Disorders (Nominal \$)	Migraine / Headache (Nominal \$)	Neuropathic Pain (Nominal \$)	Nociceptive Pain (Nominal \$)	Doses Over 1800mg/day (Nominal \$)	Total Nominal Damages (<u>\$</u>)
1995	0	0	0	0	2,127	2,127
1996	7,699	306	1,491	1,762	4,246	15,505
1997	14,528	1,279	27,222	3,782	8,669	55,480
1998	37,243	2,960	45,626	19,332	13,056	118,217
1999	113,648	4,087	111,719	46,180	17,948	293,582
2000	280,403	9,850	352,596	94,739	35,969	773,556
2001	332,869	19,392	681,688	213,508	49,598	1,297,056
2002	325,846	20,256	604,030	249,734	47,944	1,247,811
2003	246,544	15,264	441,728	208,892	38,115	950,542
2004	94,321	7,950	272,326	118,482	25,215	518,293
Total	1,453,102	81,343	2,538,425	956,412	242,887	5,272,170

Guardian Damages with Prejudgment Interest

Year	Bipolar / Mood Disorders (\$ with Interest)	Migraine / Headache (\$ with Interest)	Neuropathic Pain (\$ with Interest)	Nociceptive Pain (\$ with Interest)	Doses Over 1800mg/day (\$ with Interest)	Total Damages with Prejudgment Interest (<u>\$</u>)
1995	0	0	0	0	5,232	5,232
1996	17,400	691	3,371	3,983	9,595	35,039
1997	30,324	2,669	56,820	7,894	18,095	115,802
1998	71,686	5,698	87,822	37,210	25,131	227,546
1999	201,895	7,261	198,467	82,038	31,884	521,546
2000	461,234	16,202	579,984	155,835	59,165	1,272,420
2001	501,268	29,203	1,026,556	321,523	74,690	1,953,240
2002	458,977	28,532	850,819	351,769	67,533	1,757,630
2003	331,780	20,541	594,444	281,112	51,292	1,279,168
2004	121,908	10,275	351,974	153,135	32,590	669,881
Total	2,196,473	121,071	3,750,256	1,394,498	375,206	7,837,505

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.8.e: Summary of Kaiser Damages and Prejudgment Interest

Nominal Kaiser Damages

Year	Bipolar / Mood Disorders (Nominal \$)	Migraine / Headache (Nominal \$)	Neuropathic Pain (Nominal \$)	Nociceptive Pain (Nominal \$)	Doses Over 1800mg/day (Nominal \$)	Total Nominal Damages (\$)
1995	0	0	0	0	19,993	19,993
1996	79,847	3,091	15,490	18,464	44,918	161,810
1997	166,740	14,693	313,423	43,841	99,764	638,460
1998	591,584	47,062	737,754	295,900	214,092	1,886,392
1999	2,254,742	80,935	2,215,243	913,227	357,150	5,821,296
2000	4,279,566	151,221	5,334,693	1,455,601	565,130	11,786,211
2001	4,459,520	263,313	9,260,824	2,872,559	667,829	17,524,044
2002	5,815,311	361,946	10,793,514	4,470,148	857,232	22,298,151
2003	6,212,970	405,016	11,833,440	5,539,015	981,996	24,972,436
2004	3,119,226	264,845	8,976,291	4,158,534	834,572	17,353,468
Total	26,979,505	1,592,122	49,480,672	19,767,288	4,642,675	102,462,262

Kaiser Damages with Prejudgment Interest

Year	Bipolar / Mood Disorders (\$ with Interest)	Migraine / Headache (\$ with Interest)	Neuropathic Pain (\$ with Interest)	Nociceptive Pain (\$ with Interest)	Doses Over 1800mg/day (\$ with Interest)	Total Damages with Prejudgment Interest (\$)
1995	0	0	0	0	49,173	49,173
1996	180,445	6,986	35,007	41,726	101,509	365,673
1997	348,033	30,668	654,203	91,508	208,235	1,332,646
1998	1,138,696	90,586	1,420,049	569,556	412,089	3,630,977
1999	4,005,524	143,780	3,935,355	1,622,337	634,472	10,341,468
2000	7,039,445	248,743	8,775,022	2,394,314	929,581	19,387,105
2001	6,715,601	396,524	13,945,896	4,325,793	1,005,685	26,389,499
2002	8,191,274	509,827	15,203,422	6,296,516	1,207,471	31,408,510
2003	8,360,948	545,040	15,924,553	7,453,990	1,321,496	33,606,027
2004	4,031,521	342,305	11,601,630	5,374,801	1,078,663	22,428,921
Total	40,011,488	2,314,459	71,495,135	28,170,541	6,948,376	148,939,999

Note: See Table B.9 for input assumptions and Table B.10 for calculation notes.

Table B.9: Inputs

Mail Order Share

Year	Share
1995	12.3%
1996	12.3%
1997	12.3%
1998	12.3%
1999	13.3%
2000	14.0%
2001	15.5%
2002	16.9%
2003	17.2%
2004	17.6%

Method of Payment

Year	Cash	TPP
1995	18.0%	82.0%
1996	18.0%	82.0%
1997	18.0%	82.0%
1998	18.0%	82.0%
1999	18.0%	82.0%
2000	16.2%	83.8%
2001	14.1%	85.9%
2002	12.2%	87.8%
2003	11.5%	88.5%
2004	11.5%	88.5%

Copay vs Coinsurance

Year	Brand Copay	Brand Coinsurance
1995	90%	10%
1996	90%	10%
1997	90%	10%
1998	90%	10%
1999	90%	10%
2000	90%	10%
2001	90%	10%
2002	90%	10%
2003	90%	10%
2004	85%	15%

Coinsurance Payment

Year	Brand
1995	23%
1996	23%
1997	23%
1998	23%
1999	23%
2000	23%
2001	21%
2002	24%
2003	24%
2004	26%

Table B.9: Inputs

Copayments

Year	Brand	Medicaid
1995	5.90	0.75
1996	6.93	0.75
1997	8.65	0.99
1998	9.65	0.99
1999	11.63	0.92
2000	14.14	0.92
2001	16.06	1.31
2002	17.57	1.47
2003	19.26	1.34
2004	20.71	1.53
2005	21.61	
2006	21.61	
2007	23.08	

**TIME TREND OF BRAND COPAYS
SUMMARY OUTPUT**

<i>Regression Statistics</i>	
Multiple R	0.987656227
R Square	0.975464823
Adjusted R Square	0.973011306
Standard Error	0.923250882
Observations	12

<i>ANOVA</i>					
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	338.8924448	338.8924448	397.578073	2.21072E-09
Residual	10	8.523921911	0.852392191		
Total	11	347.4163667			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	-3065.281946	154.5282737	-19.83638252	2.32548E-09	-3409.592456	-2720.971436	-3409.592456	-2720.971436
X Variable 1	1.539440559	0.077206117	19.93935989	2.21072E-09	1.36741458	1.711466539	1.36741458	1.711466539

PBMI 2006 report Table 3 Retail Brand reimbursement

Year	Average Reimbursement Rate
2004	0.87
2003	0.877
2002	0.886
2001	0.893
2000	0.903
1999	0.913
1998	0.919
1997	0.932
1996	0.951
1995	0.965

PBMI 2006 report Table 4 Mail-Service Brand reimbursement

Year	Average Reimbursement Rate
2004	0.791
2003	0.797
2002	0.806
2001	0.816
2000	0.821
1999	0.833
1998	0.839
1997	0.846
1996	0.859
1995	0.868

Rebate Adjustment 2.7%

Note: see Section VI of Declaration for discussion of rebate adjustment

Table B.9: Inputs

Calculation of Prejudgment Interest

Year	Prime Rate	Treasury Bill Rate	Multiplier (TPP Class)	Multiplier (Consumer Class)
1995	8.8	5.9	2.5	1.7
1996	8.3	5.5	2.3	1.6
1997	8.4	5.6	2.1	1.5
1998	8.4	5.1	1.9	1.4
1999	8.0	5.1	1.8	1.4
2000	9.2	6.1	1.6	1.3
2001	6.9	3.5	1.5	1.2
2002	4.7	2.0	1.4	1.2
2003	4.1	1.2	1.3	1.2
2004	4.3	1.9	1.3	1.2
2005	6.2	3.6	1.2	1.1
2006	8.0	4.9	1.2	1.1
2007	8.1	4.5	1.1	1.0

Sources:

1995-2007:

http://www.federalreserve.gov/Releases/H15/data/Annual/H15_PRIME_NA.txt

http://www.federalreserve.gov/Releases/H15/data/Annual/H15_TCMNOM_Y1.txt

Table B.10: Calculation Notes

Table B.1

- [1] Source: Verispan VONA data. These data reflect national prescriptions filled at retail pharmacies.
- [2] Source: Verispan VONA data. See note in Column 1 above.
- [3] Source: CMS utilization data. These data were downloaded from CMS and reflect national Medicaid claims for Neurontin.
- [4] Source: CMS utilization data. See note in Column 3 above.
- [5] = (Column 2 - Column 4) / (Column 1 - Column 3).
- [6] Source: PBMI, The Prescription Drug Benefit Cost and Plan Design Survey Report, 2006 Edition, p. 4.
- [7] Source: PBMI, The Prescription Drug Benefit Cost and Plan Design Survey Report, 2006 Edition, p. 4.
- [8] = Column 7 / Column 6
- [9] = Column 5 * Column 8
- [10] Source: "Neurontin U.S. Market Updates" provided by Defendants. Annual simple averages of the monthly data in each year are calculated as follows: mail order / (mail order + retail pharmacy). This is done in order to exclude those channels that appear in these data, but do not appear in the VONA data. The available data are used for 1998 to 2004. Due to missing data, the value from 1998 is used for 1995 to 1997.
- [11] = [Column 5 * (1 - Column 10)] + (Column 9 * Column 10)

Table B.2

- [1] = Table B.1, Column 11
- [2] Sources: 1996 - 1999: Novartis Pharmacy Benefit Reports, 1997 - 2000; 2000 - 2007: http://www.pbmi.com/2007report/cost_sharing/retail_copayments.htm, Table 20. Note: due to missing data in 1995, that value is estimated using a simple linear regression from 1996 to 2007. We were unable to obtain complete and consistent data for mail-order copays. Hence, we rely on retail copays.
- [3] = Column 1 * [coinsurance payment]. The coinsurance payment is from Kaiser Family Foundation, Employer Health Benefits 2006 Annual Survey, Exhibit 9.5. From 2000 to 2004, actual data are used. Due to missing data, the value in 2000 is used for 1995 to 1999.
- [4] Source: State Medicaid Copay as reported in The Red Book between 1997 and 2005. An annual weighted average Medicaid Copay is calculated nationally using state population data from the U.S. Census Bureau. Due to missing data, the 1995 weighted average copay is set to the 1996 value.
- [5] Source: Kaiser Data File 1 (July 31, 2008); I have been informed by counsel that this measure is for 100 day prescriptions.

Table B.3

- [1] Source: Rosenthal Attachment H1 Column 4
- [2] Source: Rosenthal Attachment H2 Column 4
- [3] Source: Rosenthal Attachment H3 Column 7
- [4] Source: Rosenthal Attachment H3a Column 4
- [5] Source: Rosenthal Attachment H3b Column 4
- [6] Source: Rosenthal Attachment H3c Column 4
- [7] Source: Rosenthal Attachment H4 Column 7
- [8] Source: Rosenthal Attachment H4a Column 4
- [9] Source: Rosenthal Attachment H4b Column 4
- [10] Source: Rosenthal Attachment H4c Column 4
- [11] Source: Rosenthal Attachment H5 Column 4. High dose damages (doses greater than 1800mg/day) begin in the first full quarter after the beginning of the Class period, i.e., 1995Q2. This is conservative in that the Class period begins on 3/95.
- [12] = Column 1 + Column 2 + Column 3 + Column 7 + Column 11

Table B.10: Calculation Notes

Tables B.4.a through B.4.e

- [1] In Table B.4.a: = Table B.3, Column 1
In Table B.4.b: = Table B.3, Column 2
In Table B.4.c: = Table B.3, Column 3
In Table B.4.c.1: = Table B.3, Column 4
In Table B.4.c.2: = Table B.3, Column 5
In Table B.4.c.3: = Table B.3, Column 6
In Table B.4.d: = Table B.3, Column 7
In Table B.4.d.1: = Table B.3, Column 8
In Table B.4.d.2: = Table B.3, Column 9
In Table B.4.d.3: = Table B.3, Column 10
In Table B.4.e: = Table B.3, Column 11
- [2] = Column 1 * (Table B.1 Column 3 / Table B.1 Column 1)
- [3] = Column 1 - Column 2
- [4] = (Column 3 * [insured share]) - (Column 1 * [(Table B.5 Column 1 + Table B.6 Column 1) / Table B.1 Column 1]), where the insured share is calculated from monthly IMS NPA data provided by Defendants in the "Neurontin U.S. Market Updates". Annual averages are used from the data for 1999 to 2004. Due to missing data, the value from 1999 is used for 1995 to 1998.
- [5] = Column 3 * [uninsured share], where the uninsured share is taken from the monthly MS NPA data provided by Defendants in the "Neurontin U.S. Market Updates" and is 100% minus the insured share (see notes in Column 4 above).
- [6] = Column 3 * [insured share] * [percent of insureds who pay copays]. The insured share is taken from the monthly MS NPA data provided by Defendants in the "Neurontin U.S. Market Updates" (see notes in Column 4 above).
The percent of insureds who pay copays for brands is taken from the "preferred" category for all plans from the following sources: Kaiser Family Foundation, Employer Health Benefits 2003 Annual Survey, Exhibit 9.4; Kaiser Family Foundation, Employer Health Benefits 2004 Annual Survey, Exhibit 9.4. Note that prior Kaiser reports do not include this information.
Note that the category "neither" is excluded from the denominator because it is assumed unlikely that an insured would not pay either a copay or coinsurance for Neurontin. Note also that categories reflecting both copay and coinsurance were added to the coinsurance category. This is because, according to the descriptions in the Kaiser data, these categories reflect plans that require the insured to pay a copay or coinsurance, whichever is greater. Given that coinsurance for Neurontin is always greater, these categories are added to the coinsurance total. Due to missing data, the value for 2003 is used for 1995 to 2002.
- [7] = Column 3 * [insured share] * [percent of insureds who pay coinsurance]. See notes in Column 4 above for a description of the insured share. See the notes in Column 5 above for the source data for and calculation of the percent of insureds who pay coinsurance and for the treatment of missing data.
- [8] = Table B.2, Column 1 - [([percent of insureds who pay copay] * Column 10) + ([percent of insureds who pay coinsurance] * Column 11)]. See notes in Columns 6 and 7 above for a description of the copay and coinsurance shares.
- [9] = Table B.2, Column 1
- [10] = Table B.2, Column 2
- [11] = Table B.2, Column 3
- [12] = Table B.2, Column 4
- [13] = Column 8 * Column 4 * Rebate Credit Percentage. This rebate credit is described in Section VI of my Declaration.
- [14] = Column 9 * Column 5
- [15] = Column 10 * Column 6
- [16] = Column 11 * Column 7
- [17] = Column 12 * Column 2
- [18] = Column 14 + Column 15 + Column 16 + Column 17
- [19] = Column 13 + Column 18

Table B.10: Calculation Notes

Table B.5

- [1] Source: Count of prescriptions in 'Aetna Neurontin Claims Disk 1' and 'Aetna Neurontin Claims Disk 2'. Returns are excluded.
- [2] = (Column 1 / Table B.1 Column 1) * Table B.4.a Column 1
- [3] = (Column 1 / Table B.1 Column 1) * Table B.4.b Column 1
- [4] = (Column 1 / Table B.1 Column 1) * Table B.4.c Column 1
- [5] = (Column 1 / Table B.1 Column 1) * Table B.4.d Column 1
- [6] = (Column 1 / Table B.1 Column 1) * Table B.4.e Column 1
- [7] = Column 2 + Column 3 + Column 4 + Column 5 + Column 6
- [8] = Table B.4[a-e] Column 8
- [9] = Column 2 * Column 8 * Rebate Credit Percentage. This rebate credit is described in Section VI of the Declaration.
- [10] = Column 3 * Column 8 * Rebate Credit Percentage. This rebate credit is described in Section VI of the Declaration.
- [11] = Column 4 * Column 8 * Rebate Credit Percentage. This rebate credit is described in Section VI of the Declaration.
- [12] = Column 5 * Column 8 * Rebate Credit Percentage. This rebate credit is described in Section VI of the Declaration.
- [13] = Column 6 * Column 8 * Rebate Credit Percentage. This rebate credit is described in Section VI of the Declaration.
- [14] = Column 9 + Column 10 + Column 11 + Column 12 + Column 13
- *Note: The rebate data provided to me was very limited. However, I was able to use rebate totals reflected in Aetna 000647-49 to corroborate the 2.7% rebate credit I apply to Aetna. I totaled all rebates to Aetna and Prudential in Q4 2000 (I understand that Aetna acquired Prudential in 1999). I then divided these rebates by the total value at retail of the Aetna prescriptions reflected in Table B 5. This result is consistent with my 2.7% rebate credit. If given more complete rebate data, I can further refine the rebate credit as appropriate.

Table B.6

- [1] Source: Count of prescriptions in 'Guardian Neurontin 1994-2007.xls'. Returns and records where the paid amount is equal to zero are excluded.
- [2] = (Column 1 / Table B.1 Column 1) * Table B.4.a Column 1
- [3] = (Column 1 / Table B.1 Column 1) * Table B.4.b Column 1
- [4] = (Column 1 / Table B.1 Column 1) * Table B.4.c Column 1
- [5] = (Column 1 / Table B.1 Column 1) * Table B.4.d Column 1
- [6] = (Column 1 / Table B.1 Column 1) * Table B.4.e Column 1
- [7] = Column 2 + Column 3 + Column 4 + Column 5 + Column 6
- [8] = Table B.4[a-e] Column 8
- [9] = Column 2 * Column 8 * Rebate Credit Percentage. This rebate credit is described in Section VI of the Declaration.
- [10] = Column 3 * Column 8 * Rebate Credit Percentage. This rebate credit is described in Section VI of the Declaration.
- [11] = Column 4 * Column 8 * Rebate Credit Percentage. This rebate credit is described in Section VI of the Declaration.
- [12] = Column 5 * Column 8 * Rebate Credit Percentage. This rebate credit is described in Section VI of the Declaration.
- [13] = Column 6 * Column 8 * Rebate Credit Percentage. This rebate credit is described in Section VI of the Declaration.
- [14] = Column 9 + Column 10 + Column 11 + Column 12 + Column 13

Table B.7

- [1] Source: Kaiser Data File 1 (July 31, 2008). See note in B.2. Column 5 above.
- [2] = Column 1 * (Table B.4.a Column 1 / Table B.1 Column 1)
- [3] = Column 1 * (Table B.4.b Column 1 / Table B.1 Column 1)
- [4] = Column 1 * (Table B.4.c Column 1 / Table B.1 Column 1)
- [5] = Column 1 * (Table B.4.d Column 1 / Table B.1 Column 1)
- [6] = Column 1 * (Table B.4.e Column 1 / Table B.1 Column 1)
- [7] = Column 2 + Column 3 + Column 4 + Column 5 + Column 6
- [8] Source: Kaiser Data File 1 (July 31, 2008). See note in B.2. Column 5 above.
- [9] = Column 2 * Column 8
- [10] = Column 3 * Column 8
- [11] = Column 4 * Column 8
- [12] = Column 5 * Column 8
- [13] = Column 6 * Column 8
- [14] = Column 9 + Column 10 + Column 11 + Column 12 + Column 13

Attachment C

ATTACHMENT C
MATERIALS CITED

Bates Numbered Documents

Aetna 00051-83

Aetna 000647-49

Data Sources

Aetna Neurontin Claims Disk 1 and Disk 2

Guardian Neurontin 1994-2007.xls

Kaiser Data File 1 (July 31, 2008)

"Neurontin U.S. Market Updates," provided by Defendants.

Verispan VONA data

Legal Documents

Hartman, Raymond S., "Estimation of Class-wide Damages, Declaration of Raymond S. Hartman," In re: Neurontin Marketing and Sales Practices Litigation, MDL Docket No. 1629, Master File No. 04-10981, United States District Court, District of Massachusetts, August 8, 2005.

Plaintiffs' Renewed Motion for Class Certification, *In re Neurontin Marketing, Sales Practices, and Products Liability Litigation*, MDL Docket No. 1629, Master File No. 04-10981, United States District Court, District of Massachusetts, December 19, 2007.

Rosenthal, Meredith, "Estimate of Units Paid for by Neurontin Endpayers that Resulted from Alleged Fraudulent Marketing by Defendants, Declaration of Meredith Rosenthal," *In re Neurontin Marketing, Sales Practices, and Products Liability Litigation*, MDL Docket No. 1629, Master File No. 04-10981, United States District Court, District of Massachusetts, August 11, 2008.

Third Coordinated Amended Complaint, *In re Neurontin Marketing and Sales Practices Litigation*, MDL Docket No. 1629, Master File No. 04-10981, November 2, 2006.

Other Documents

Board of Governors of the Federal Reserve System, "Prime Rate data," <http://www.federalreserve.gov/Releases/H15/data/Annual/H15_PRIME_NA.txt>, accessed July 31, 2008.

Board of Governors of the Federal Reserve System, "Treasury Bill Rate Data," <http://www.federalreserve.gov/Releases/H15/data/Annual/H15_TCMNOM_Y1.txt>, accessed July 31, 2008.

Centers for Medicare and Medicaid, “State Drug Utilization Data,” <<http://www.cms.hhs.gov/MedicaidDrugRebateProgram/SDUD/list.asp>>, accessed July 25, 2008.

Congressional Budget Office, *Prescription Drug Pricing in the Private Sector*, January 2007.

Federal Trade Commission, *Pharmacy Benefit Managers: Ownership of Mail-Order Pharmacies*, August 2005.

Kaiser Family Foundation, Employer Health Benefits 2003 Annual Survey.

Kaiser Family Foundation, Employer Health Benefits 2004 Annual Survey.

Kaiser Family Foundation, Employer Health Benefits 2006 Annual Survey.

Kaiser Family Foundation, Prepared by Mathematica Policy Research, Inc., *The Role of PBMs in Managing Drug Costs: Implications for a Medicare Drug Benefit*, January 2000.

Kreling, David H., “Cost Control for Prescription Drug Programs: Pharmacy Benefit Manager (PBM) Efforts, Effects, and Implications, A background report prepared for the Department of Health and Human Services Conference on Pharmaceutical Pricing Practices, Utilization and Costs,” August 8-9, 2000, Georgetown University, Washington, DC available at <http://aspe.hhs.gov/health/reports/Drug-papers/Kreling-Final.htm>, accessed August 1, 2008.

Novartis, Pharmacy Benefit Report – Facts and Figures, 1997 Edition.

Novartis, Pharmacy Benefit Report – Facts and Figures, 1998 Edition.

Novartis, Pharmacy Benefit Report – Facts and Figures, 1999 Edition.

Novartis, Pharmacy Benefit Report – Facts and Figures, 2000 Edition.

PBMI, Prescription Drug Benefit Cost and Plan Design Online Report, 2007 Edition.

PBMI, The Prescription Drug Benefit Cost and Plan Design Survey Report, 2006 Edition.

RedBook, Medical Economics Company, Inc., Montvale, NJ 07645-1742, 1997.

RedBook, Medical Economics Company, Inc., Montvale, NJ 07645-1742, 1998.

RedBook, Medical Economics Company, Inc., Montvale, NJ 07645-1742, 1999.

RedBook, Medical Economics Company, Inc., Montvale, NJ 07645-1742, 2000.

RedBook, Medical Economics Company, Inc., Montvale, NJ 07645-1742, 2001.

RedBook, Thomson Medical Economics, Montvale, NJ 07645-1742, 2002.

RedBook, Thomson PDR, Montvale, NJ 07645-1742, 2003.

RedBook, Thomson PDR, Montvale, NJ 07645-1742, 2004.

RedBook, Thomson PDR, Montvale, NJ 07645-1742, 2005.

U.S. Census Bureau, “Population, Population Change and Estimated Components of Population Change: April 1, 2000 to July 1, 2007 (NST-EST2007-alldata),”

<<http://www.census.gov/popest/national/files/NST-EST2007-alldata.csv>>, accessed July 18, 2008.

U.S. Census Bureau, "Time Series of Intercensal Estimates by County,"
<http://www.census.gov/popest/archives/2000s/vintage_2001/CO-EST2001-12/>,
accessed July 18, 2008.