UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT

No. 12-5287

INDIANA STATE DISTRICT COUNCIL OF LABORERS AND HOD CARRIERS PENSION AND WELFARE FUND, on behalf of itself and all others similarly situated, Plaintiff,

CEMENT MASONS LOCAL 526 COMBINED FUNDS; LABORERS DISTRICT COUNCIL CONSTRUCTION INDUSTRY PENSION FUND, Plaintiffs - Appellants, **FILED** *May 23, 2013* DEBORAH S. HUNT, Clerk

v.

OMNICARE, INC.; JOEL F. GEMUNDER; DAVID FROESEL, JR.; CHERYL D. HODGES; EDWARD L. HUTTON; SANDRA E. LANEY, Defendants - Appellees.

Before: COLE and GRIFFIN, Circuit Judges; GWIN, District Judge.

JUDGMENT

On Appeal from the United States District Court for the Eastern District of Kentucky at Covington.

THIS CAUSE was heard on the record from the district court and was argued by counsel.

IN CONSIDERATION WHEREOF, it is ORDERED that the district court's judgment with regard to Plaintiffs' legal compliance claims is REVERSED and REMANDED for further proceedings consistent with the opinion of this court. IT IS FURTHER ORDERED that the judgment with respect to Plaintiffs' GAAP-based claims is AFFIRMED.

ENTERED BY ORDER OF THE COURT

In A Mint

Deborah S. Hunt, Clerk