1 IN THE UNITED STATES DISTRICT COURT 2 FOR THE NORTHERN DISTRICT OF CALIFORNIA 3 No. C 09-4147 CW LISA BAIN, et al., 4 Plaintiffs, ORDER ON 5 STIPULATED MOTION REGARDING v. 6 PLAINTIFFS' ASTRAZENECA LP, ASTRAZENECA REQUEST FOR PHARMACEUTICALS LP and MCKESSON ADMINISTRATIVE CORPORATION, RELIEF AND ORDER 8 **ESTABLISHING** Defendants. QUALIFIED 9 SETTLEMENT FUND AND APPOINTING 10 FUND LISA SAUNDERS, et al., ADMINISTRATOR 11 Plaintiffs, 12 No. C 09-4148 CW v. 13 ASTRAZENECA LP, ASTRAZENECA 14 PHARMACEUTICALS LP and MCKESSON CORPORATION, 15 Defendants. 16 17 No. C 09-4149 CW KIMBERLY KESSLER, et al., 18 Plaintiffs, 19 v. 20 ASTRAZENECA LP, ASTRAZENECA 21 PHARMACEUTICALS LP and MCKESSON CORPORATION, 22 Defendants. 23 24 25 26 27 28

1	CYNTHIA ARNOLD, et al.,		No.	С	09-4157	CW
2	Plaintiffs,					
3	v.					
4 5	ASTRAZENECA LP, ASTRAZENECA PHARMACEUTICALS LP and MCKESSON					
6	CORPORATION,					
7	Defendants.					
8	-	/				
9	ANGEL COLON, et al.,		No.	С	09-4158	CW
10	Plaintiffs,					
11	v.					
12	ASTRAZENECA LP, ASTRAZENECA PHARMACEUTICALS LP and MCKESSON					
13	CORPORATION,					
14	Defendants.					
15		/				
16	MARK COFFEY, et al.,		No.	С	09-4161	CW
17	Plaintiffs,					
18	V.					
19	ASTRAZENECA LP, ASTRAZENECA PHARMACEUTICALS LP and MCKESSON					
20	CORPORATION,					
21	Defendants.	/				
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1	SHARON DISTON, et al.,]	No.	С	09-4165	CW
2						0, 1200	
3	Plaintiffs,						
4	v.						
	ASTRAZENECA LP, ASTRAZENECA						
5	PHARMACEUTICALS LP and MCKESSON CORPORATION,						
6	Defendants.						
7	Delendants.						
8	-	/					
	DAMON BROWN, et al.,]	No.	С	10-0288	CW
9	Plaintiffs,						
10	v.						
11							
12	ASTRAZENECA LP, ASTRAZENECA PHARMACEUTICALS LP and MCKESSON						
13	CORPORATION,						
	Defendants.						
14		/					
15		/	_	N.T.	~	10 0000	CLI
16	DENNIS O'BRIEN, et al.,]	NO.	C.	10-0289	CW
17	Plaintiffs,						
	v.						
18	ASTRAZENECA LP, ASTRAZENECA						
19	PHARMACEUTICALS LP and MCKESSON						
20	CORPORATION,						
21	Defendants.	/					
22							
23	Plaintiffs in these related o	cases	and Def	enda	ant	s Astraz	Zeneca
24	LP, AstraZeneca Pharmaceuticals LE	and	McKesso	n Co	orp	oration	ask the
25	Court to aggert jurisdistion over	2 901	++laman+	fur		diagnaga	od in

LP, AstraZeneca Pharmaceuticals LP and McKesson Corporation ask the Court to assert jurisdiction over a settlement fund discussed in the parties' Master Settlement Agreement (MSA). In support of this joint request, the parties cite 26 C.F.R. § 1.468B-1(c)(1).

Plaintiffs, but not Defendants, also seek an order establishing the "Miller Qualified Settlement Fund" and appointing the Garretson Firm Resolution Group, Inc. as fund administrator and trustee.

Treasury Regulation section 1.468B-1(c)(1) defines a qualified settlement fund to be one that is "established pursuant to an order of, or is approved by, the United States, any state (including the District of Columbia), territory, possession, or political subdivision thereof, or any agency or instrumentality (including a court of law) of any of the foregoing and is subject to the continuing jurisdiction of that governmental authority." The regulation states that a fund is "'ordered by' or 'approved by' a governmental authority . . . when the authority issues its initial or preliminary order to establish, or grants its initial or preliminary approval of, the fund, account, or trust, even if that order or approval may be subject to review or revision." 26 C.F.R. § 1.468B-1(e)(1). The regulation, however, does not appear to provide the authority for the Court to establish a fund, or explain the criteria for doing so.

These related cases are not class actions. Thus, there are no absent class members to whom the Court owes a duty to protect and the Court is not required to grant preliminary approval of the parties' settlement. This contrasts with the examples identified in section 1.468B-1, which refer to instances in which a court has approved of settlements with a plaintiff class.

Accordingly, within three days of the date of this Order, the parties shall file a joint brief, not to exceed three pages, on the authority by which the Court may grant the relief they seek and the

United States District Court For the Northern District of California

criteria	it	should	apply.	E	Further	the	parti	les	shall	explain	why
the Court	.′s	interve	ention	in	their	settle	ement	is	necess	sary.	
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Dated: 2/15/2011

CLAUDIA WILKEN

United States District Judge