

UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF LOUISIANA

**In Re: VIOXX PRODUCTS LIABILITY
LITIGATION**

This document relates to ALL CASES

MDL Docket NO. 1657

SECTION L

JUDGE FALLON
MAG. JUDGE KNOWLE

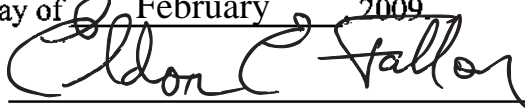
**ORDER APPROVING THE ESTABLISHMENT OF
THE 468B QUALIFIED SETTLEMENT FUND
AND APPROVING FUND ADMINISTRATOR**

The Court having considered the PSC's Motion to Establish the 468B Qualified Settlement Funds, pursuant to Internal Revenue Code §468B and Income Treasury Regulations §§1.468B-1 *et seq.* and any opposition thereto, **IT IS** hereby **ORDERED** that the PSC's *Motion* is **GRANTED**, as follows:

IT IS HEREBY ORDERED that:

- 1) the Escrow Fund including both the MI and IS Fund (hereinafter "Escrow Fund") established at US Bancorp with a initial deposit of \$500 million by Merck on August 7, 2008, and the *Vioxx 468 Holding Settlement Sub-Fund*, as submitted to the Court as Exhibit "A", is a Qualified Settlement Fund, pursuant to Section 468B of the Internal Revenue Code of 1986, as amended and Treasury Regulations§1.468B-1, *et seq.* (to be known as the *Vioxx 468B Escrow Settlement Fund*);
- 2) US Bancorp is hereby appointed as Fund Administrator of the *Vioxx 468B Escrow Settlement Fund*; and,
- 3) The Court retains continuing jurisdiction over both the *Vioxx 468B Escrow Settlement Fund* and the *Vioxx 468B Holding Settlement Sub-Fund*, and over the Fund Administrator.

New Orleans, Louisiana, this 10th day of February, 2009



Honorable Eldon E. Fallon
U.S. District Court Judge