IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA CHARLESTON DIVISION

IN RE: BOSTON SCIENTIFIC CORP. PELVIC REPAIR SYSTEM PRODUCTS LIABILITY LITIGATION

MDL No. 2326

HONORABLE

JUDGE JOSEPH R. GOODWIN

PRETRIAL ORDER # 177

(Order Re: Qualified Settlement Fund – Wagstaff & Cartmell, LLP)

Wagstaff & Cartmell, LLP ("Claimants' Counsel"), as counsel for certain plaintiffs in In

Re:Boston Scientific Corp., Pelvic Repair System Products Liability Litigation MDL 2326 has

moved the Court for entry of an Order to aid in the efficient processing and administration of a

confidential settlement agreement (the "Settlement Agreement") between Claimants' Counsel and

Boston Scientific Corp. ("Defendant") as defined in and in connection with a Master Settlement

Agreement anticipated to be signed by the Parties in the week of April 9, 2018. [ECF No. 5797].

The Motion seeks an Order: (1) approving the escrow agreement ("Wagstaff & Cartmell

Boston Scientific Corp. Escrow Agreement"), attached to the Unopposed Motion for Approval of

Qualified Settlement Fund as Exhibit A [ECF No. 5797-1], which forms a settlement escrow

account named the Wagstaff & Cartmell Boston Scientific Corp. Settlement Fund ("Settlement

Fund") pursuant to the terms of the Settlement Agreement and the Wagstaff & Cartmell Boston

Scientific Corp. Settlement Fund Escrow Agreement; (2) retaining continuing jurisdiction and

supervision over the Settlement Fund and; (3) determining that the Settlement Fund is a "qualified

settlement fund" within the meaning of section 468B of the Internal Revenue Code of 1986, as

amended ("Code") and Treasury Regulation sections 1.46B-1, et seq. (Regulations").

The Court, having reviewed the Motion and the Wagstaff & Cartmell Boston Scientific Corp. Settlement Fund Escrow Agreement, and finding good and sufficient cause therefore, hereby **FINDS** and **ORDERS** as follows:

- (1) The Unopposed Motion for Approval of Qualified Settlement Fund [ECF. No. 5797] is **GRANTED**;
- (2) The terms of the Wagstaff & Cartmell Boston Scientific Corp. Settlement Fund Escrow Agreement are hereby approved; and
- (3) The Settlement Fund constitutes a qualified settlement fund within the meaning of section 468B of the Internal Revenue Code of 1986 as amended (the "Code") and Treasury Regulation sections 1.46B-1 *et seq*. The Court further retains continuing jurisdiction and supervision over the Settlement Fund, in accordance with the terms of the Wagstaff & Cartmell Boston Scientific Corp. Settlement Fund Escrow Agreement.

The court DIRECTS the Clerk to file a copy of this order in 2:12-md-2326 and it shall apply to each member case previously transferred to, removed to, or filed in this district, which includes counsel in all member cases up to and including civil action number 2:18-CV-00551. In cases subsequently filed in this district, a copy of the most recent pretrial order will be provided by the Clerk to counsel appearing in each new action at the time of filing of the complaint. In cases subsequently removed or transferred to this court, a copy of the most recent pretrial order will be provided by the Clerk to counsel appearing in each new action upon removal or transfer. It shall be the responsibility of the parties to review and abide by all pretrial orders previously entered

by the court. The orders may be accessed through the CM/ECF system or the Court's website at www.wvsd.uscourts.gov.

ENTER: April 12, 2018

JOSEPH R. GOODWIN UNITED STATES DISTRICT JUDGE