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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**In re:**

**PURDUE PHARMA L.P., et al.,  
Debtors.<sup>1</sup>**

**Chapter 11**

**Case No. 19-23649 (RDD)**

**(Jointly Administered)**

**NOTICE OF FILING OF REPORT OF THE SPECIAL COMMITTEE**

**PLEASE TAKE NOTICE** that Purdue Pharma L.P. and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), hereby file, as Exhibit A hereto, a report of the Special Committee of the Board of Directors of Purdue Pharma L.P. (the “**Special Committee**”) entitled *Cash Transfers of Value Analysis* (“**Cash Transfers Report**”). The Cash Transfers Report was prepared in connection with an ongoing review by the Special Committee of matters relating to the Debtors and members of the Sackler families or any of their affiliates, which the Debtors have disclosed

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

publicly, including in their Informational Brief filed on September 15, 2019, and at the September 17, 2019 “First Day” hearing.<sup>2</sup> The Cash Transfers Report, which the Debtors now make available in a redacted form to all parties in interest, was previously provided, in late October 2019, to the counsel and professionals of the Official Committee of Unsecured Creditors, of the ad hoc committee of governmental and other contingent litigation claimants as set forth in the verified statement pursuant to Federal Rule of Bankruptcy Procedure 2019 [ECF No. 279], and of the ad hoc group of non-consenting states as set forth in the verified statement pursuant to Federal Rule of Bankruptcy Procedure 2019 [ECF No. 296].

**PLEASE TAKE FURTHER NOTICE** that a copy of the Cash Transfers Report and any related papers may be obtained free of charge by visiting the website of Prime Clerk LLC at <https://restructuring.primeclerk.com/purduepharma>. You may also obtain copies of any pleadings by visiting the Court’s website at <https://www.nysb.uscourts.gov> in accordance with the procedures and fees set forth therein.

Dated: December 16, 2019  
New York, New York

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<sup>2</sup> Debtors’ Informational Br. at 16 [ECF No. 17]; Sept. 17, 2019 Hr’g Tr. at 29:8-30:9.

# **EXHIBIT A**

**AlixPartners**

# **Cash Transfers of Value Analysis**

**December 16, 2019**

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# **I. Objectives of the Transfers of Value Analysis**

## Objectives of the Transfers of Value Analysis

At the direction of the Special Committee of the Board of Directors of Purdue Pharma Inc. (the "Special Committee") and Davis Polk & Wardwell LLP ("Counsel"), AlixPartners, LLP ("AlixPartners") has performed a comprehensive transfers of value analysis.

- This report (the "Cash Transfers of Value Report") sets forth the results of AlixPartners's cash transfers of value analysis (the "Cash Transfers of Value Analysis"), based on the identification and quantification of transfers of value on or after January 1, 2008 made as cash distributions, compensation, legal expenses and benefits provided to or for the benefit of the Sackler Family members, as explained in greater detail on the following page.
- The analysis of intercompany and non-cash transfers of value made on or after January 1, 2008 will be addressed in a separate report (the "Intercompany and Non-Cash Transfers Report"). That report will set forth the results of the identification and quantification of transfers of value made as (1) non-cash transfers from Purdue to its parent, Pharmaceutical Research Associates, L.P. ("PRA L.P."); and (2) cash payments for goods, services and other consideration, including with respect to intellectual property, among Purdue and independent associated entities ("IACs"), Rhodes and IACs, and Purdue and Rhodes.<sup>1</sup>

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<sup>1</sup> Capitalized terms, such as "Purdue" and "Rhodes," are defined on the following page.

## Objectives of the Cash Transfers of Value Analysis

The objectives of the Cash Transfers of Value Analysis were to:

Identify and quantify all transfers of value from the following entities and their respective subsidiaries, to parent entities, shareholders and/or family members and/or any other entity in which beneficial owners or families own a controlling interest (collectively "Affiliated Entities", including IACs):

- Purdue Pharma L.P. ("PPLP") together with its subsidiaries (collectively "Purdue");
- Purdue Pharma, Inc. ("PPI"), which is the general partner of Purdue; and
- Coventry Technologies L.P., Rhodes Associates L.P., Rhodes Technologies Inc., Rhodes Technologies, Rhodes Pharmaceuticals Inc. and Rhodes Pharmaceuticals L.P. (collectively "Rhodes").

This analysis included identifying and quantifying the following transfers of value by Purdue, PPI and Rhodes on or after January 1, 2008 through September 30, 2019, to the extent such transfers were made:<sup>1</sup>

- Cash distributions to or for the benefit of Affiliated Entities ("Cash Distributions");
- Compensation paid to or for the benefit of the Sackler Family members;
- Legal expenses incurred on behalf of the Sackler Family members;
- Pension benefits ("Pension Benefits") paid to the Sackler Family members;
- Travel and expense ("T&E") reimbursements paid to or for the benefit of the Sackler Family; and
- Fringe benefits ("Fringe Benefits") provided to the Sackler Family members.

The findings and results of our analysis are set forth in this Cash Transfers of Value Report.

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<sup>1</sup> While our Cash Transfers of Value Analysis related to PPI is ongoing, the only cash dividends paid by PPI during the period January 1, 2008 through September 30, 2019 that we have identified to date were \$6 million of payments made in 2012, as described on p. 29 of this Cash Transfers of Value Report. Amounts included throughout this Cash Transfers of Value Report represent approximations and may include rounding differences.

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## **II. Sources Relied Upon**

## Sources Relied Upon

In order to achieve the objectives of the Cash Transfers of Value Analysis, we accessed and reviewed various sources of information from Purdue, PPI, Rhodes, TXP Services, Inc. ("TXP") and One Stamford Realty L.P. ("One Stamford Realty") that we used and relied on when performing our analysis. Refer to Appendix A for a more detailed listing of these sources.

1. Entity organizational charts
2. SAP accounting system information
3. Purdue's and Rhodes's internally-prepared distribution reports
4. Audited financial statements<sup>1</sup>
5. Internal financial statements, reports, schedules and/or SAP accounting records for PPLP, Rhodes, PPI, PLP Associates Holdings Inc. and other Affiliated Entities whose books and records are maintained in the same SAP accounting system
6. Accounting and approval documentation for Cash Distributions made by Purdue and Rhodes, and dividends paid by PPI and PLP Associates Holdings Inc.
7. State Complaints as set forth in Exhibit G
8. Payroll and compensation records
9. Purdue's legal expense reports prepared by Purdue's Legal Department
10. Pension Benefit records and related documentation
11. Purdue's T&E reports, accounts payable T&E reimbursement payments and T&E supporting documentation
12. Fringe Benefit records
13. Purdue, PPI, Rhodes, TXP and One Stamford Realty employees
  - TXP provides accounting and other administrative services to Purdue and PPI. One Stamford Realty owns the building in which Purdue's corporate headquarters are located. Employees of these entities assist with the management of the Fringe Benefit programs provided to the Sackler Family members.

<sup>1</sup> Purdue's audited financial statements are available for the years ended December 31, 2008 through December 31, 2017. For the year ended December 31, 2018, audit fieldwork has largely been completed, but the audited financial statements have not been finalized due to the pending court appointment of Ernst & Young LLP as Purdue's auditors. Purdue and Rhodes's combined audited financial statements are available for the years ended December 31, 2014 through 2015, with 2013 included as prior year information in the 2014 report. Audited financial statements for Rhodes on a standalone basis are available for 2016. All audits were performed by Ernst & Young LLP.



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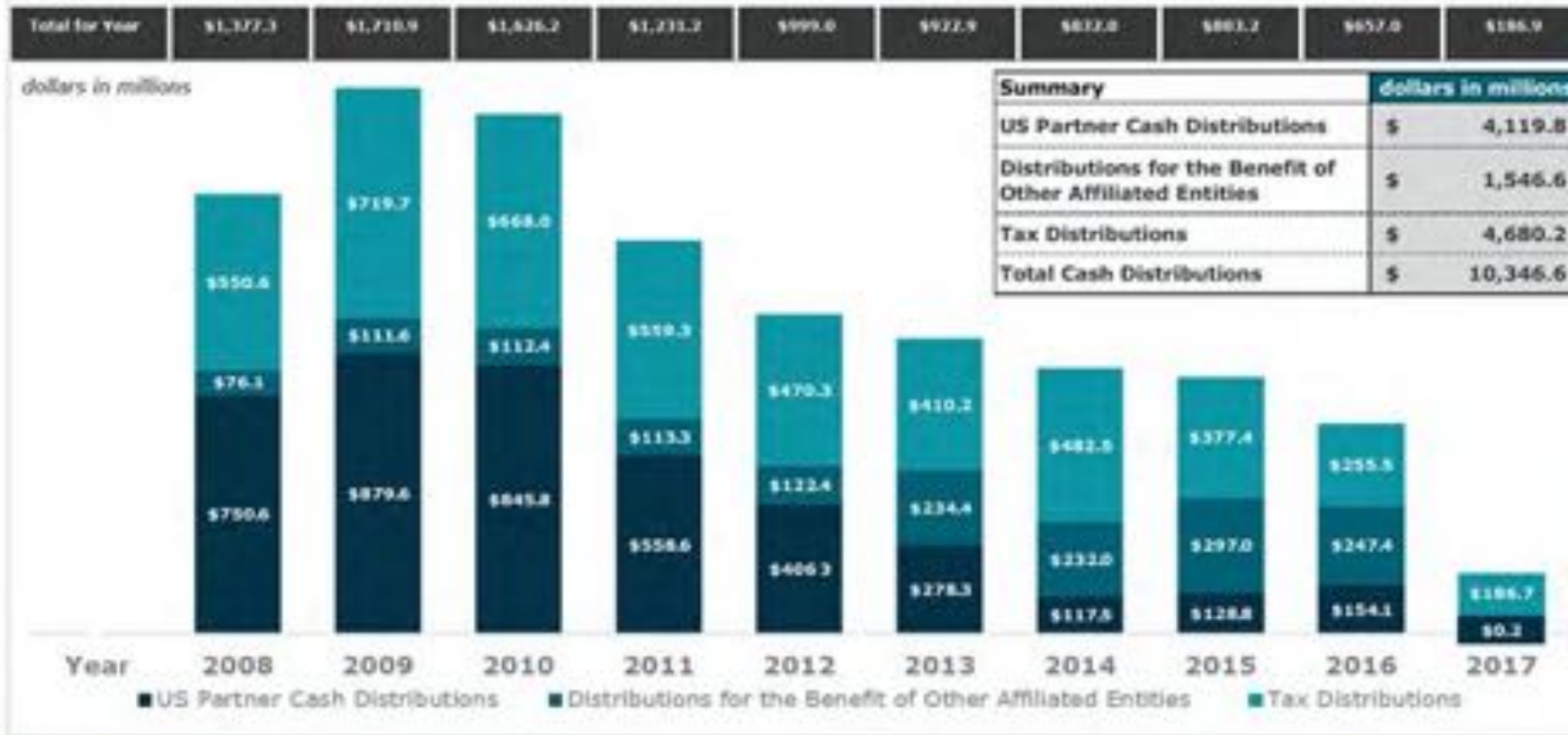
## **III. Executive Summary**

## Executive Summary - Purdue/Rhodes Cash Distributions Analysis

Total Net Cash Distributions paid by Purdue and Rhodes to or for the benefit of the Affiliated Entities and/or taxing authorities on or after January 1, 2008 were \$10.4 billion.

- Cash Distributions generally flowed up from Purdue or Rhodes according to their ownership interests and then to the ultimate recipient entity. For example, Purdue's Cash Distributions generally flowed up from Purdue to and through PRA L.P. (which was formerly Purdue Holdings L.P.), and were either invested in IACs, or continued to flow up through other holding companies to trusts established for the benefit of the Sackler Family members or to taxing authorities.

Purdue/Rhodes Total Net Cash Distributions to or for the Benefit of Affiliated Entities and/or Taxing Authorities<sup>1,2,3,4</sup>



<sup>1</sup> The classification of US Partner Cash Distributions, Distributions for the Benefit of Other Affiliated Entities and Tax Distributions is based on Purdue's Internal Distributions Analysis and the October 19, 2016 AOC Presentation (as later defined).

<sup>2</sup> Distributions for the Benefit of Other Affiliated Entities correspond with the E1-10 Cash Distributions category in Purdue's Internal Distributions Analysis.

<sup>3</sup> 2017 Cash Distributions do not include \$112.6 million of loans to PRA L.P., all of which have since been repaid in full with interest.

<sup>4</sup> Rhodes paid \$75,000 in Tax Distributions in 2018 which are not included in the chart above. Cash Distributions were not paid from January 1, 2011 through September 30, 2018.

## Executive Summary – Compensation to the Sackler Family Members

Purdue paid approximately \$371,400 in payroll compensation to or for the benefit of the Sackler Family members on or after January 1, 2008.<sup>1</sup> Refer to Appendix B for the Sackler Family member names, titles and relationships.

| Sackler Family Member                | 2008             | 2009             | 2010             | 2011             | 2012             | 2013             | 2014             | 2015             | 2016             | 2017             | 2018             | YTD<br>September<br>30, 2019 | Total<br>January 1,<br>2008 through<br>September<br>30, 2019 |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------------------|--|
| Kathe A. Sackler <sup>2</sup>        | \$ 2,100         | \$ 2,100         | \$ 8,980         | \$ 11,749        | \$ 11,644        | \$ 4,500         | \$ 4,500         | \$ 4,995         | \$ 5,719         | \$ 5,720         | \$ 6,500         | \$ -                         | \$ 68,507  |
| Mortimer D.A. Sackler                | 2,100            | 2,100            | 2,400            | 2,600            | 2,800            | 3,250            | 3,250            | 5,192            | 5,719            | 6,006            | 6,500            | -                            | 41,917   |
| Samantha (Sackler) Hunt              | 2,100            | 2,100            | 2,400            | 2,600            | 2,800            | 3,250            | 3,250            | 5,192            | 5,719            | 6,006            | 4,500            | -                            | 39,917   |
| Richard S. Sackler <sup>3</sup>      | 2,100            | 2,100            | 2,400            | 11,568           | 2,800            | 3,250            | 3,250            | 3,123            | 1,820            | 1,820            | 1,945            | -                            | 36,176   |
| David A. Sackler                     | -                | 1,477            | 2,400            | 2,400            | 2,400            | 2,400            | 2,727            | 5,192            | 5,719            | 5,720            | 4,750            | -                            | 35,185   |
| Jonathan D. Sackler                  | 2,100            | 2,100            | 2,400            | 2,600            | 2,800            | 3,250            | 3,250            | 3,635            | 3,899            | 3,900            | 4,550            | -                            | 34,484   |
| Raymond R. Sackler                   | 2,100            | 2,100            | 2,100            | 2,100            | 2,100            | 2,100            | 2,100            | 3,375            | 3,769            | 2,205            | -                | -                            | 24,049   |
| Rebecca Sackler                      | -                | -                | -                | 4,898            | 6,694            | -                | -                | 1,729            | 3,380            | 3,380            | 3,900            | -                            | 23,981   |
| Marianna Sackler                     | -                | -                | -                | -                | -                | -                | -                | -                | 5,719            | 5,720            | 5,720            | -                            | 17,159   |
| Ilene Sackler Lefcourt               | 1,200            | 1,200            | 1,200            | 1,200            | 1,200            | 1,200            | 1,200            | 1,662            | 1,820            | 1,820            | 1,945            | -                            | 15,647   |
| Jeffrey Lefcourt                     | -                | -                | -                | -                | -                | -                | -                | -                | 4,550            | 4,823            | 3,780            | -                            | 13,153   |
| Karen Lefcourt-Taylor                | -                | -                | -                | -                | -                | -                | -                | -                | 4,550            | 4,823            | 3,780            | -                            | 13,153   |
| All Other Sackler Family Members (3) | -                | -                | -                | -                | 3,431            | -                | -                | 2,051            | -                | 770              | 1,820            | -                            | 8,072  |
| <b>Grand Total</b>                   | <b>\$ 13,800</b> | <b>\$ 15,277</b> | <b>\$ 24,280</b> | <b>\$ 41,715</b> | <b>\$ 38,669</b> | <b>\$ 23,200</b> | <b>\$ 23,527</b> | <b>\$ 36,146</b> | <b>\$ 52,383</b> | <b>\$ 52,713</b> | <b>\$ 49,690</b> | <b>\$ -</b>                  | <b>\$ 371,400</b>  |

<sup>1</sup> The Sackler Family members included herein received healthcare benefits under Purdue's employee benefits program during this period. The vast majority of the compensation amounts were deducted to cover the Sackler Family member's portion of insurance costs, and the small remainder was paid in cash.

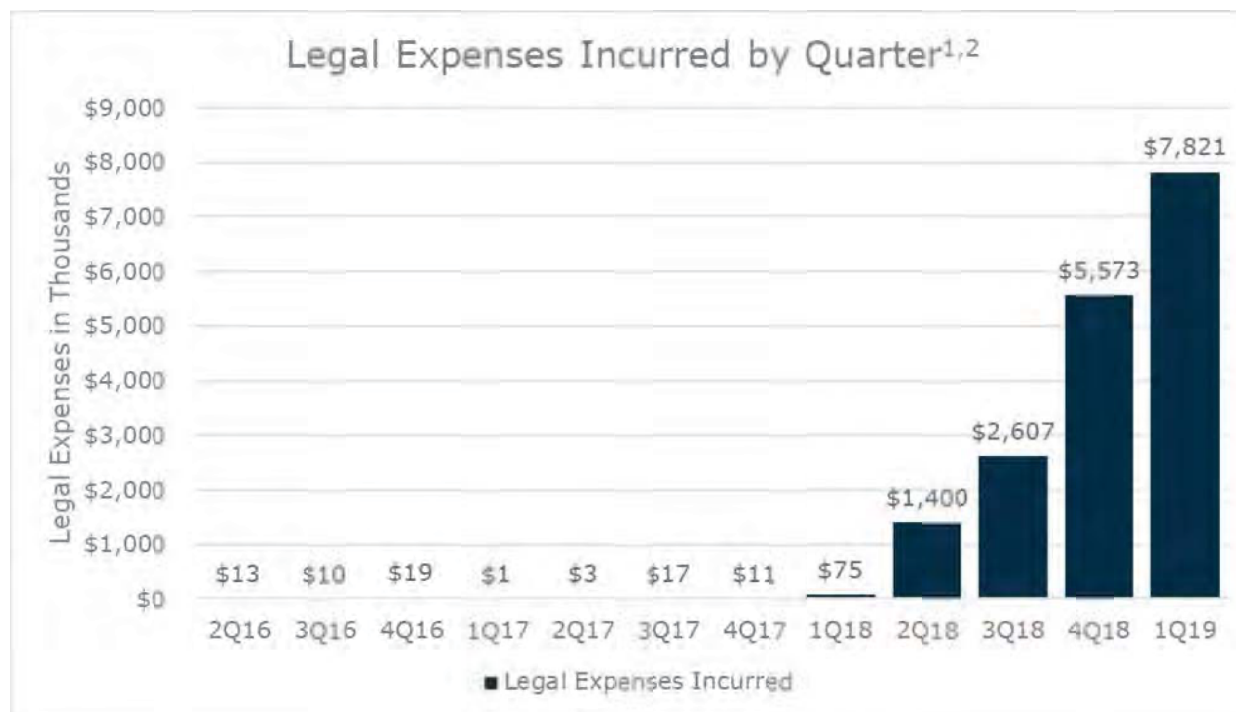
<sup>2</sup> Compensation to Kathe A. Sackler in 2010 through 2012 includes approximately \$19,500 in domestic partner medical benefits.

<sup>3</sup> Compensation to Richard S. Sackler in 2011 includes approximately \$9,000 in special compensation as reflected in Purdue's payroll records.

## Executive Summary – Legal Expenses Incurred on Behalf of the Sackler Family Members

Since January 1, 2008 forward, Purdue had a corporate indemnity policy (the “Corporate Indemnity Policy”) whereby Purdue agreed to pay legal expenses for Purdue’s Directors, Officers and other Named Agents (as defined in the policy) when those expenses were related to actions taken in an official capacity.

- Total legal expenses incurred by Purdue on behalf of the Sackler Family members pursuant to the Corporate Indemnity Policy on or after January 1, 2008 were \$17.6 million.
- Purdue ceased payments on behalf of the Sackler Family members for legal services performed after February 28, 2019.



<sup>1</sup> No indemnity payments were identified prior to 2016, and Purdue’s Legal Department is not aware of any indemnification requests pursuant to this policy arising prior to January 1, 2016. We have relied on the Purdue Legal Department’s representation that these expenses related to legal services performed on behalf of the Sackler Family members and that Purdue has paid pursuant to the Corporate Indemnity Policy.

<sup>2</sup> Amounts are shown in the quarterly period when services were rendered (not paid). 1Q19 includes only legal expenses incurred for services performed in January and February 2019.

## Executive Summary – Pension Benefits Paid to the Sackler Family Members from Qualified Pension Plan

Total Pension Benefits paid to the Sackler Family members pursuant to Purdue’s defined benefit plan (“Purdue’s Pension Plan”) on or after January 1, 2008 were \$3.0 million. These Pension Benefit payments were made out of the trust assets of Purdue’s Pension Plan, which were held separately from Purdue’s assets.

| Sackler Family Member  | Pension Benefit Payment | Retirement Date |
|------------------------|-------------------------|-----------------|
| Richard S. Sackler     | \$ 1,331,758            | 4/1/2010        |
| Ilene Sackler Lefcourt | 319,401                 | 10/1/2011       |
| Kathe A. Sackler       | 1,316,818               | 5/1/2013        |
| <b>Total</b>           | <b>\$ 2,967,977</b>     |                 |

- All three recipients of these Pension Benefits elected to receive lump sum payments, which were paid within one month of their respective retirement dates and in accordance with Purdue’s Pensions Plan.
- The pension benefit information listed herein reflects compensation received by certain Sackler Family members prior to 2008, including base salaries and bonuses.

In addition, Jonathan D. Sackler is eligible for an early retirement Pension Benefit but has not elected to receive this benefit as of September 30, 2019. The lump sum present value of the early retirement Pension Benefit was estimated by Deloitte, Purdue’s Pension Benefit consultant, to be approximately \$1.1 million as of August 1, 2019. On April 1, 2020, he becomes eligible for full retirement benefits.

Similarly, Mortimer D.A. Sackler becomes eligible for an early retirement Pension Benefit on June 1, 2026, and for a full retirement Pension Benefit on June 1, 2036. According to Deloitte, these dates are too far in the future to accurately estimate the current value of this Pension Benefit.

## Executive Summary – T&E Reimbursements to or for the Benefit of the Sackler Family Members

Purdue paid \$1.9 million in T&E reimbursements to or for the benefit of the Sackler Family members on or after January 1, 2008.<sup>1</sup> No T&E reimbursements have been submitted by or paid to the Sackler Family members after March 31, 2019.

- Airline charges represent the largest category of T&E reimbursements, approximately 65% of T&E reimbursements paid to or for the benefit of the Sackler Family members.
- The remaining T&E categories listed below account for approximately 35% of T&E reimbursements paid to or for the benefit of the Sackler Family members:
  - Transportation (Taxi, Bus and Other Vehicle)
  - Meals & Entertainment
  - Hotel Lodging
  - Other
- In August 2019, at Purdue’s request, PRA L.P. repaid Purdue for approximately \$634,000 of these T&E reimbursements for a variety of reasons, including the difficulty in confirming that these reimbursements were properly chargeable to Purdue, resulting in a net payment by Purdue of approximately \$1,276,116.

<sup>1</sup> T&E reimbursements were identified either in accounts payable or the T&E electronic detail. Accounts payable records were available for the entire period, but the T&E electronic detail from Purdue’s T&E reporting system, Databas cs, was available starting in April 2011. T&E reimbursements categories were included in the T&E electronic detail. For T&E reimbursements processed through accounts payable, we assigned an expense category for each T&E reimbursement based on information available in SAP.

## Executive Summary – Reimbursed Fringe Benefits Provided to the Sackler Family Members

Certain Sackler Family members received Fringe Benefits from Purdue in the form of company paid cellular phones, company fleet vehicles and salary/benefits for personal service employees on or after January 1, 2008.

- Purdue was fully reimbursed for the fleet vehicle costs and personal service employee benefits by the Sackler Family members in the ordinary course on a periodic basis.
- Purdue was not contemporaneously reimbursed for the use of company issued cellular phones. However, in August 2019, PRA L.P. repaid Purdue, at Purdue’s request, the full amount (approximately \$477,351) of the costs associated with the Sackler Family members’ use of company issued cellular phones on or after January 1, 2008.

|  | Not Contemporaneously Reimbursed<br>Cellular Phones | Reimbursed in the Ordinary Course On a Periodic Basis<br>Fleet Vehicles <sup>1</sup> | Reimbursed in the Ordinary Course On a Periodic Basis<br>Personal Service Employees | Total        |
|--|---|--|---|--------------|
| Total Cost to Purdue   | \$ 477,351  | \$ 1,892,705   | \$ 2,590,800  | \$ 4,960,856 |
| Contemporaneous Reimbursements / Credits Identified <sup>1</sup> | -   | (1,892,705)  | (2,590,800)   | (4,483,505)  |
| Net Total  | \$ 477,351  | \$ -   | \$ -  | \$ 477,351   |
| Repaid by PRA L.P. in August 2019                                | (477,351)   | -  | -   | (477,351)    |
| Net Cost to Purdue   | \$ -  | \$ -   | \$ -  | \$ -         |

- No Fringe Benefits were provided by Purdue to the Sackler Family members after April 30, 2019.

<sup>1</sup> Reimbursements include credits related to approximately \$6,400 in fleet invoice overcharges and \$4,600 in automobile maintenance costs. It is our understanding that fleet vehicle expenses were reimbursed by the Sackler Family members in the ordinary course. However, based on the information available in SAP and discussions with TXP, it is unclear if Purdue was reimbursed for \$4,600 in automobile maintenance costs.

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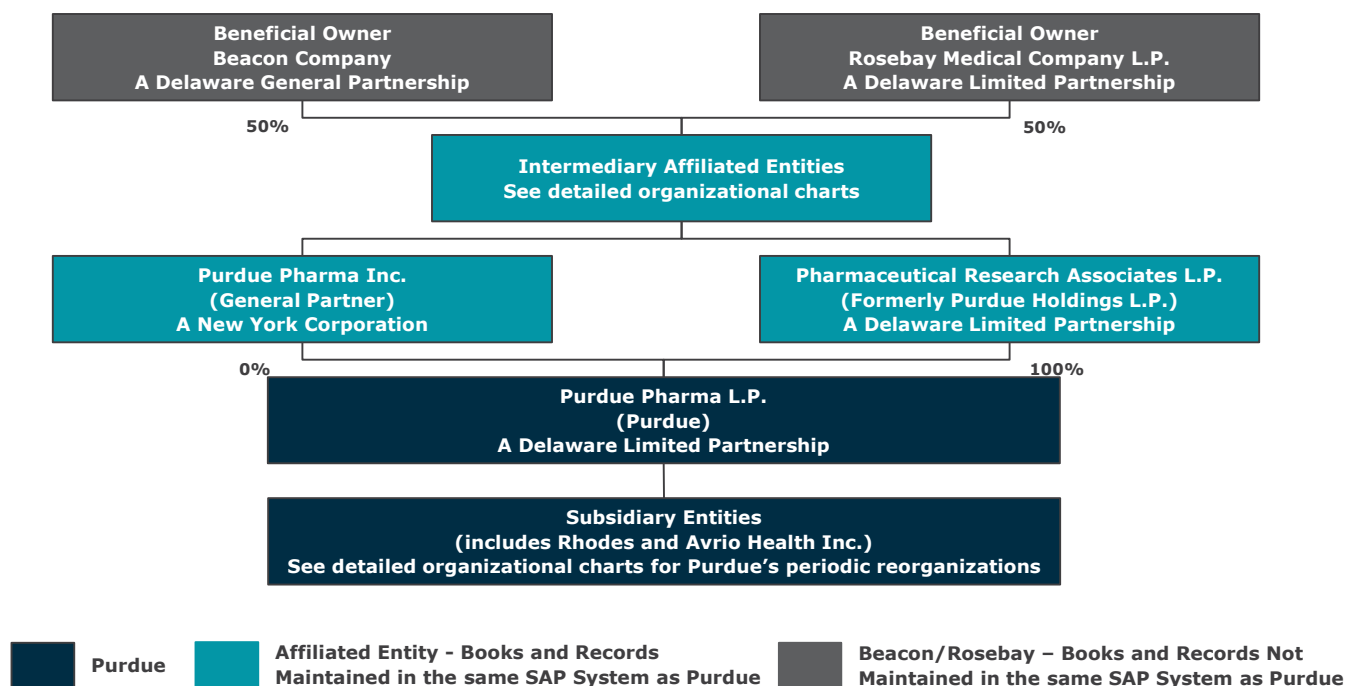
## **IV. Cash Distributions Analysis**



## Cash Distributions Analysis - Objectives

The objectives of the Cash Distributions Analysis include the following:

1. Identify and quantify the amount of all Cash Distributions made by Purdue and Rhodes on or after January 1, 2008 to the Affiliated Entities.<sup>1</sup>
  - The organizational structure of Purdue as of May 28, 2019 is illustrated below. This structure, which is current as of the date of this Cash Transfers of Value Report, includes Rhodes as a subsidiary of Purdue. PPLP's subsidiary entities varied over time, as did its ownership interests, with periodic internal reorganizations.
  - Refer to Appendices C and E for more detailed organizational charts for Purdue and Rhodes.



<sup>1</sup> The analysis related to Non-Cash Distributions made on or after January 1, 2008 is included in the Intercompany and Non-Cash Transfers Report.

## Cash Distributions Analysis - Objectives

2. Identify and quantify the amount of the Cash Distributions made by Purdue and Rhodes on or after January 1, 2008 that Purdue has classified as US Partner Cash Distributions, Ex-US Cash Distributions and Tax Distributions in:
  - Purdue’s internally-prepared summary of distributions (“Purdue’s Internal Distribution Analysis”);
  - Rhodes’s internally-prepared distribution analysis (“Rhodes’s Internal Distribution Analysis”);
  - Audited financial statements;<sup>1</sup> and
  - The October 19, 2018 presentation prepared by Purdue for the Opioid Multidistrict Litigation ("MDL") in the Northern District of Ohio (the “October 19, 2018 MDL Presentation”).

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<sup>1</sup> Purdue audited financial statements are available for the years ended December 31, 2008 through December 31, 2017. For the year ended December 31, 2018, audit fieldwork has largely been completed, but the audited financial statements have not been finalized due to the pending court appointment of Ernst & Young LLP as Purdue’s auditors. Purdue and Rhodes’s combined audited financial statements are available for the years ended December 31, 2014 through 2015, with 2013 included as prior year information in the 2014 report. Audited financial statements for Rhodes on a standalone basis are available for 2016. All audits were performed by Ernst & Young LLP.

## Cash Distributions Analysis - Objectives

3. Identify, quantify and reconcile the Cash Distributions made by Purdue and Rhodes to the amounts reported in the following sources of information:
  - Purdue's SAP accounting system;
  - The October 19, 2018 MDL Presentation;
  - Purdue's Internal Distribution Analysis;
  - Rhodes's Internal Distribution Analysis;
  - Purdue and Rhodes's audited financial statements;
  - Purdue's Treasury Department transaction reports;
  - Purdue's notes receivable schedule; and
  - Third-party documents, including:
    - o Relevant bank records, and
    - o Distributions alleged in State Complaints.
  
4. Identify and gain an understanding of the flow of funds activity related to Cash Distributions made by Purdue and Rhodes, including:
  - How Purdue and Rhodes recorded Cash Distributions in its SAP accounting system;
  - The types of information and documentation regarding the flow of funds for Cash Distributions; and
  - The authorization process of Cash Distributions.

## Cash Distributions Analysis - Objectives

5. Identify and quantify the amount of Capital Contributions<sup>1</sup> received by Purdue on or after January 1, 2008 in the following sources of information:
  - Purdue's SAP accounting system;
  - The October 19, 2018 MDL Presentation;
  - Purdue's Internal Distribution Analysis; and
  - Audited financial statements.
6. Identify and quantify the amount of Capital Contributions<sup>1</sup> that Rhodes received on or after January 1, 2008 in the following sources of information:
  - Purdue's accounting system, which included the accounting system for Rhodes;
  - Distribution authorizations, which contain information related to Capital Contributions received by Rhodes and were provided by Rhodes's Vice President of Finance;
  - Rhodes's Internal Distribution Analysis, which also includes Capital Contributions received by Rhodes; and
  - Audited financial statements.
7. Identify and gain an understanding of the following regarding Capital Contributions received by Rhodes on or after January 1, 2008:
  - How Capital Contributions were recorded in Rhodes's SAP accounting system;
  - The types of information and documentation regarding the flow of funds for Capital Contributions; and
  - The authorization process for Capital Contributions.

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<sup>1</sup> Capital Contributions generally represent investments made by IACs in Purdue or Rhodes.

## Cash Distributions Analysis – Procedures Performed

In order to achieve the objectives of the Cash Distributions Analysis, we performed the following procedures:

1. Collected sources of information and documentation from Purdue.
2. Identified, quantified and reconciled Cash Distributions recorded in Purdue’s and Rhodes’s Internal Distributions Analyses and SAP accounting system, and the October 19, 2018 MDL Presentation.
3. Validated and reconciled Cash Distribution amounts reported in Purdue and Rhodes’s financial statements and external sources.
4. Traced the flow of funds for each Purdue and Rhodes Cash Distribution classification (Non-Tax US Partner, Non-Tax Ex-US and Tax Distributions) made across various years.
  - Refer to Exhibit A for more detailed procedures performed.
  - Refer to Exhibit E for the Purdue Cash Distributions Tracing Analysis.
  - Refer to Exhibit F for the Rhodes Cash Distributions Tracing Analysis.

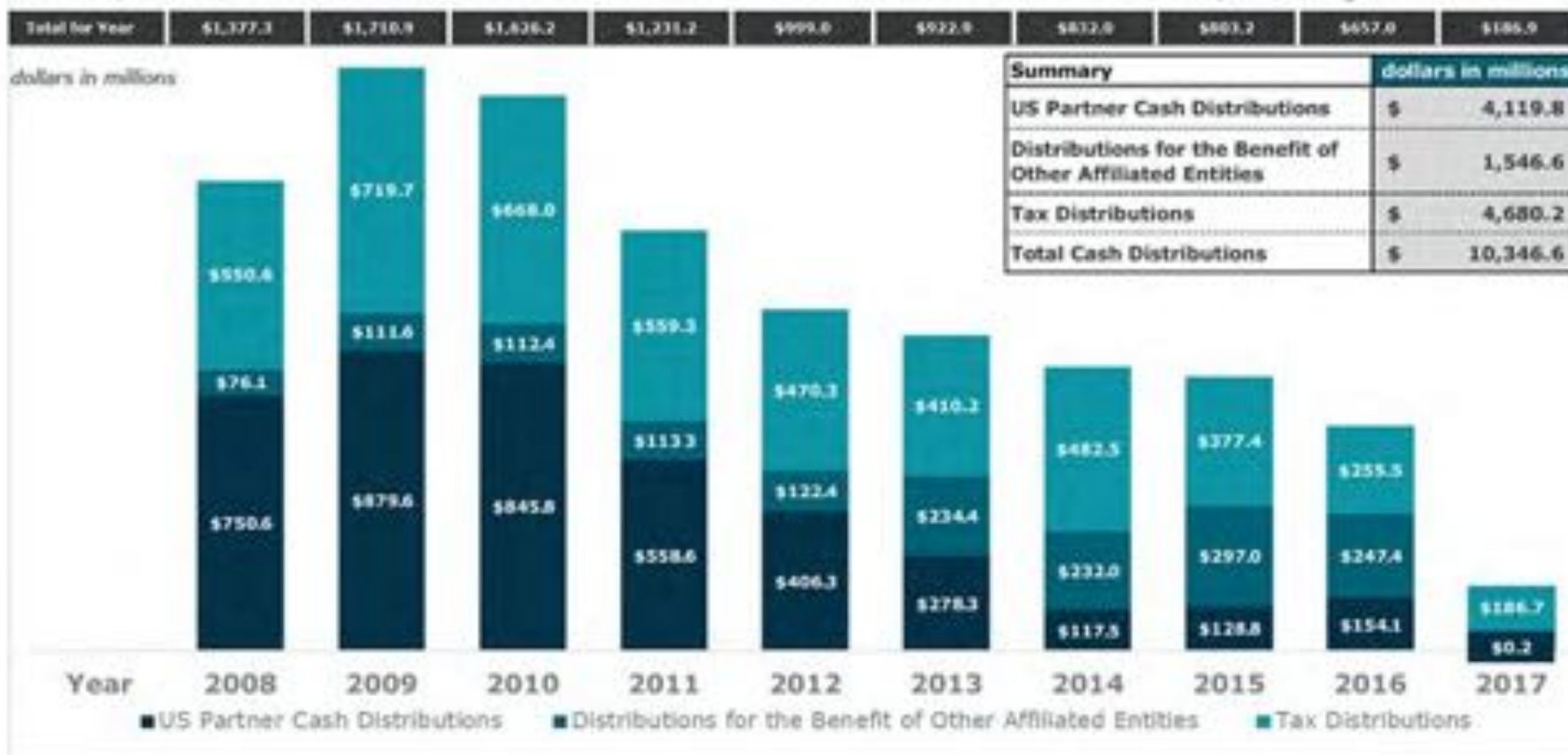
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## **IV.A Combined Purdue and Rhodes Cash Distributions**

## Purdue/Rhodes Cash Distribution Analysis

- Total Net Cash Distributions paid by Purdue and Rhodes to or for the benefit of the Affiliated Entities and/or taxing authorities on or after January 1, 2008 were \$10.4 billion.
  - Refer to Exhibit C for detailed schedules of Cash Distributions.

Purdue/Rhodes Total Net Cash Distributions to or for the Benefit of Affiliated Entities and/or Taxing Authorities<sup>1,2,3,4</sup>



<sup>1</sup> The classification of US Partner Cash Distributions, Distributions for the Benefit of Other Affiliated Entities and Tax Distributions is based on Purdue's Internal Distributions Analysis and the October 18, 2012 MCL Presentation.

<sup>2</sup> Distributions for the Benefit of Other Affiliated Entities correspond with the EV US Cash Distributions category in Purdue's Internal Distributions Analysis.

<sup>3</sup> 2017 Cash Distributions do not include \$217.6 million of loans to PRA L.P., all of which have since been repaid in full with interest.

<sup>4</sup> Rhodes paid \$70,000 in Tax Distributions in 2015 which are not included in the chart above. Cash Distributions were not paid from January 1, 2015 through September 30, 2015.

## Purdue/Rhodes Net Cash Distributions – Findings

2. Total Net Cash Distributions paid by Purdue and Rhodes to or for the benefit of the Affiliated Entities on or after January 1, 2008 are included in the table below.

| dollars in '000s   | Purdue Net Cash Distributions        |  |  |                          |                                 | Rhodes Net Cash Distributions            |                          |   |                                     | Total Net Cash Distributions |
|--|--------------------------------------|--|--|--------------------------|---------------------------------|--|--------------------------|---|-------------------------------------|------------------------------|
|  | Purdue US Partner Cash Distributions | Purdue Ex-US Cash Distributions <sup>2</sup> | Purdue Investment in Associated Companies <sup>1</sup> | Purdue Tax Distributions | Purdue Total Cash Distributions | Rhodes US Partner Net Cash Distributions | Rhodes Tax Distributions | Eliminate Purdue Cash Distributions to Rhodes | Rhodes Total Net Cash Distributions |                              |
| 2008   | \$ 752,120                           | \$ -   | \$ 76,107  | \$ 540,203               | \$ 1,368,430                    | \$ -                                     | \$ 10,400                | \$ (1,500)                                    | \$ 8,900                            | \$ 1,377,330                 |
| 2009   | 898,949                              | -  | 111,576  | 710,916                  | 1,721,441                       | -  | 8,803                    | (19,301)                                      | (10,498)                            | 1,710,943                    |
| 2010   | 859,950                              | 112,381                                      | -  | 653,842                  | 1,626,173                       | -  | 14,207                   | (14,200)                                      | 7                                   | 1,626,180                    |
| 2011   | 553,552                              | 113,306                                      | -  | 555,949                  | 1,222,807                       | 25,000                                   | 3,346                    | (20,000)                                      | 8,346                               | 1,231,153                    |
| 2012   | 439,342                              | 122,394                                      | -  | 459,522                  | 1,021,258                       | 6,000                                    | 10,745                   | (39,000)                                      | (22,255)                            | 999,003                      |
| 2013   | 298,319                              | 234,447                                      | -  | 400,849                  | 933,615                         | -  | 9,366                    | (20,000)                                      | (10,634)                            | 922,981                      |
| 2014   | 127,505                              | 232,023                                      | -  | 435,569                  | 795,097                         | -  | 46,962                   | (10,000)                                      | 36,962                              | 832,059                      |
| 2015   | 128,788                              | 297,019                                      | -  | 366,111                  | 791,918                         | -  | 11,328                   | -   | 11,328                              | 803,246                      |
| 2016   | 154,074                              | 247,358                                      | -  | 249,273                  | 650,705                         | -  | 6,199                    | -   | 6,199                               | 656,904                      |
| 2017   | 199                                  | -  | -  | 186,541                  | 186,740                         | -  | 140                      | -   | 140                                 | 186,880                      |
| <b>Subtotal 2008-2017</b>  | <b>\$ 4,212,798</b>                  | <b>\$ 1,358,928</b>                          | <b>\$ 187,683</b>                                      | <b>\$ 4,558,775</b>      | <b>\$ 10,318,184</b>            | <b>\$ 31,000</b>                         | <b>\$ 121,496</b>        | <b>\$ (124,001)</b>                           | <b>\$ 28,495</b>                    | <b>\$ 10,346,679</b>         |
| Additional Non-Purdue Distribution Identified in Reconciliation to State Complaints <sup>3</sup> | 30,000                               | -  | -  | -                        | 30,000                          | -  | -                        | -   | -                                   | 30,000                       |
| <b>Total as Adjusted</b>   | <b>\$ 4,242,798</b>                  | <b>\$ 1,358,928</b>                          | <b>\$ 187,683</b>                                      | <b>\$ 4,558,775</b>      | <b>\$ 10,348,184</b>            | <b>\$ 31,000</b>                         | <b>\$ 121,496</b>        | <b>\$ (124,001)</b>                           | <b>\$ 28,495</b>                    | <b>\$ 10,376,679</b>         |

- Cash Distributions generally flowed up from Purdue to and through PRA L.P., and were either invested in IACs, or continued to flow up through other holding companies to trusts established for the benefit of the Sackler US Family members or to taxing authorities. Refer to Exhibit E and F for our flow of funds and tracing analyses for Purdue and Rhodes, respectively.
- We did not find any instances where distribution amounts alleged in the State Complaints during a particular time period exceeded distributions amounts reported in Purdue's Internal Distribution Analysis for that same time period. Refer to Exhibit G for more details.
- Net Cash Distributions contain credits in the amount of \$154.2 million for funds reinvested in Purdue by PRA L.P., and \$17.2 million for tax refunds received by Purdue.
- Purdue did not make any Cash Distributions after 2017.
- Rhodes paid \$70,000 in Tax Distributions in 2018, which are not included in the amounts above. Rhodes did not make any Cash Distributions after 2018.

<sup>1</sup> Purdue recorded \$187.7 million in Ex-US Distributions as Investment in Associated Companies, which represented cash that flowed to a wholly owned entity of Purdue and then to an Ex-US Affiliated Entity.

<sup>2</sup> 2017 Cash Distributions do not include \$312.6 million of loans to PRA L.P., all of which have since been repaid in full with interest.

<sup>3</sup> Additional Non-Purdue Distribution reflects a 2010 distribution made by Millsaw Realty L.P., formerly a subsidiary of Purdue, to Beacon Company and Rosebay Medical Company L.P., apparently made at the direction of Purdue. This amount was identified in the reconciliation to the State Complaints. Refer to Exhibit G for more details regarding this reconciliation.



## Combined Purdue and Rhodes Cash Distributions Identified in SAP

3. As illustrated in the table below, we determined that 99.3% of the gross cash transfer amounts that are reported in Purdue’s and Rhodes’s Internal Distribution Analyses, which include Cash Distributions and loans made by Purdue to PRA, L.P. in 2017, match the accounts payable vendor/payee name and payment amount that are recorded in Purdue’s SAP accounts payable ledger. Refer to Exhibits E and F Cash Distributions tracing analyses for Purdue and Rhodes, respectively.

|  | A   |                                 | B   |                          |  |   | C  | A / (B-C) = D  |                                     |
|--|---|---------------------------------|---|--------------------------|--|---|--|--|-------------------------------------|
| Purdue and Rhodes Distributions Identified in Accounts Payable for Amount and Payee (dollars in '000s) |   |                                 |   |                          |  |   |  |  |                                     |
| Year   | Cash Transfers to<br>Affiliated Entities /<br>Subsidiaries<br>Identified in<br>Accounts Payable | Total Net Cash<br>Distributions | Cash Transfers<br>Identified in Accounts<br>Payable Related to<br>Loans | Accrued<br>Distributions | Contributions From<br>Purdue to Rhodes | Contributions From<br>Purdue Holdings L.P.<br>and Tax Refunds | Gross Cash Transfers to<br>Affiliated Entities /<br>Subsidiaries | Cash Distributions<br>Not Paid Through<br>Accounts Payable | % Identified in<br>Accounts Payable |
| 2008   | \$ 1,382,839  | \$ 1,377,330                    | \$ -  | \$ -                     | \$ 1,500                               | \$ 8,879  | \$ 1,387,709   | \$ -   | 99.6%                               |
| 2009   | 1,707,938   | 1,710,943                       | -   | -                        | 19,301                                 | 3,424   | 1,733,668  | -  | 98.5%                               |
| 2010   | 1,629,269   | 1,626,181                       | -   | -                        | 14,200                                 | 2,341   | 1,642,722  | -  | 99.2%                               |
| 2011   | 1,262,969   | 1,231,153                       | -   | -                        | 20,000                                 | 34,095  | 1,285,248  | 5,608  | 98.7%                               |
| 2012   | 1,068,617   | 999,003                         | -   | -                        | 39,000                                 | 35,846  | 1,073,849  | 4,553  | 99.9%                               |
| 2013   | 957,667   | 922,981                         | -   | -                        | 20,000                                 | 20,236  | 963,217  | 4,633  | 99.9%                               |
| 2014   | 867,670   | 832,059                         | -   | -                        | 10,000                                 | 35,486  | 877,545  | 3,042  | 99.2%                               |
| 2015   | 913,081   | 803,245                         | -   | 107,000                  | -                                      | 7,413   | 917,658  | 3,340  | 99.9%                               |
| 2016   | 568,451   | 656,904                         | -   | (107,000)                | -                                      | 23,712  | 573,616  | 1,607  | 99.4%                               |
| 2017   | 397,648   | 186,880                         | 246,739   | -                        | -                                      | -   | 433,619  | 35,763   | 99.9%                               |
| <b>Total</b>   | <b>\$ 10,756,149</b>  | <b>\$ 10,346,679</b>            | <b>\$ 246,739</b>   | <b>\$ -</b>              | <b>\$ 124,001</b>                      | <b>\$ 171,432</b>   | <b>\$ 10,888,851</b>   | <b>\$ 58,546</b>   | <b>99.3%</b>                        |

- **Column C** - We understand that the following categories of disbursements were recorded by general ledger entry instead of through the SAP accounts payable ledger system:
  - o Fractional distributions made to PPI and PLP Associates Holdings Inc. (e.g., “Sliver Distributions”).
  - o A \$35 million Tax Distribution from Purdue to PRA L.P. in 2017.<sup>1</sup>
- Based on discussions with Purdue and TXP, the remaining amounts not identified in the SAP accounts payable ledger generally relate to small individual payments to taxing authorities, which are difficult to identify due to combination with other items or entries.
- Refer to Appendices D and F for SAP company codes for Purdue and Rhodes, respectively.

<sup>1</sup> The classification as a Tax Distribution is based upon Purdue’s Internal Distribution Analysis and the October 19, 2018 MDL Presentation. This Tax Distribution does not appear to have been transferred beyond PRA L.P.

## Purdue/Rhodes Cash Distributions Identified in SAP

4. The Purdue and Rhodes cash transfers identified in the SAP accounts payable ledger are summarized below. Refer to Exhibit C for the Purdue and Rhodes detailed schedules of Cash Distributions.

| Purdue and Rhodes Distributions Identified in Accounts Payable for Amount and Payee (dollars in '000s) |                             |  |                        |   |                         |                   |                     |                        |                            |   |
|--|-----------------------------|--|------------------------|---|-------------------------|-------------------|---------------------|------------------------|----------------------------|---|
| Year   | Beacon / Rosebay<br>Non-Tax | Other Affiliated<br>Entities /<br>Subsidiaries | Cumulative<br>Rounding | Total Non-Tax<br>Cash Transfers to<br>Affiliated Entities /<br>Subsidiaries | Beacon / Rosebay<br>Tax | State/Local       | Federal             | Cumulative<br>Rounding | Total Tax<br>Distributions | Cash Transfers to<br>IACs / Subsidiaries<br>Identified in<br>Accounts Payable |
| 2008   | \$ 625,629                  | \$ 200,478                                     | \$ -                   | \$ 826,107  | \$ 5,879                | \$ 30,356         | \$ 520,497          | \$ -                   | \$ 556,732                 | \$ 1,382,839  |
| 2009   | 879,134                     | 111,576  | (1)                    | 990,709   | 363,238                 | 44,486            | 309,504             | 1                      | 717,229                    | 1,707,938   |
| 2010   | 862,196                     | 108,709  | (1)                    | 970,904   | 332,445                 | 35,978            | 289,943             | (1)                    | 658,365                    | 1,629,269   |
| 2011   | 599,727                     | 115,114  | -                      | 714,841   | 269,127                 | 39,827            | 239,175             | (1)                    | 548,128                    | 1,262,969   |
| 2012   | 466,900                     | 134,394  | -                      | 601,294   | 232,814                 | 28,372            | 206,138             | (1)                    | 467,323                    | 1,068,617   |
| 2013   | 318,928                     | 230,567  | 1                      | 549,496   | 217,747                 | 26,311            | 164,113             | -                      | 408,171                    | 957,667   |
| 2014   | 177,350                     | 210,402  | (1)                    | 387,751   | 255,508                 | 28,255            | 196,157             | (1)                    | 479,919                    | 867,670   |
| 2015   | 320,004                     | 217,725  | (1)                    | 537,728   | 146,340                 | 24,443            | 204,573             | (3)                    | 375,353                    | 913,081   |
| 2016   | 87,591                      | 226,739  | -                      | 314,330   | 123,610                 | 18,869            | 111,642             | -                      | 254,121                    | 568,451   |
| 2017   | 107,013                     | 139,712  | -                      | 246,725   | 72,235                  | 29,088            | 49,600              | -                      | 150,923                    | 397,648   |
| <b>Total</b>   | <b>\$ 4,444,472</b>         | <b>1,695,416</b>                               | <b>\$ (3)</b>          | <b>\$ 6,139,885</b>   | <b>\$ 2,018,943</b>     | <b>\$ 305,985</b> | <b>\$ 2,291,342</b> | <b>\$ (6)</b>          | <b>\$ 4,616,264</b>        | <b>\$ 10,756,149</b>  |

- The classification of Non-Tax cash transfers and Tax Distributions in the above table is based on Purdue's Internal Distributions Analysis and the October 19, 2018 MDL Presentation.<sup>1</sup>
- The Non-Tax cash transfers include Cash Distributions and \$246.7 million of cash transfers related to loans that Purdue made to PRA L.P. in 2017, which PRA L.P. then transferred to Ex-US Affiliates. These loans have since been repaid in full with interest.
- A search was run in the SAP accounts payable ledger to determine if any of the payees known to have received Cash Distributions received any other individual payments in excess of \$1 million that were not recorded as Cash Distributions or loans in Purdue's Internal Distribution Analysis, SAP accounts payable ledger or audited financial statements. The search for payee names included taxing authorities (SAP industry code: TAX) or Affiliated Entities (SAP industry codes: AFIL and DSTD). No instances of unrecorded cash distributions, loans or other cash transfers to these taxing authorities or Affiliated Entities were identified as a result of performing this analysis.
- Refer to Appendices D and F for company names and SAP account information for Purdue and Rhodes, respectively.

<sup>1</sup> We are unable to determine from the books and records maintained by Purdue and Rhodes whether Rosebay Medical Company L.P. and/or Beacon Company used the Tax Distributions to make tax-related payments to the appropriate taxing authorities.

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## **IV.B Purdue Cash Distributions**

## Purdue Cash Distributions – Findings

1. Total Net Cash Distributions paid by Purdue to or for the benefit of the Affiliated Entities on or after January 1, 2008 are included in the table below.<sup>1</sup> Refer to the Purdue/Rhodes Cash Distributions Analysis section of this Cash Transfers of Value Report for additional information regarding Purdue’s Cash Distributions.

| Purdue Net Cash Distributions  |                                 |                        |   |                          |                                 |
|--|---------------------------------|------------------------|---|--------------------------|---------------------------------|
| <i>dollars in '000s</i>  |                                 |                        |   |                          |                                 |
| Year   | US Partner<br>Net Distributions | Ex-US<br>Distributions | Investments<br>in Associated<br>Companies | Net Tax<br>Distributions | Total Net Cash<br>Distributions |
| 2008   | \$ 752,120                      | \$ -                   | \$ 76,107                                 | \$ 540,203               | \$ 1,368,430                    |
| 2009   | 898,949                         | -                      | 111,576                                   | 710,916                  | 1,721,441                       |
| 2010   | 859,950                         | 112,381                | -   | 653,842                  | 1,626,173                       |
| 2011   | 553,552                         | 113,306                | -   | 555,949                  | 1,222,807                       |
| 2012   | 439,342                         | 122,394                | -   | 459,522                  | 1,021,258                       |
| 2013   | 298,319                         | 234,447                | -   | 400,849                  | 933,615                         |
| 2014   | 127,505                         | 232,023                | -   | 435,569                  | 795,097                         |
| 2015   | 128,788                         | 297,019                | -   | 366,111                  | 791,918                         |
| 2016   | 154,074                         | 247,358                | -   | 249,273                  | 650,705                         |
| 2017   | 199                             | -                      | -   | 186,541                  | 186,740                         |
| <b>Subtotal 2008-2017</b>  | <b>4,212,798</b>                | <b>1,358,928</b>       | <b>187,683</b>                            | <b>4,558,775</b>         | <b>10,318,184</b>               |
| Additional Non-Purdue<br>Distribution Identified<br>in Reconciliation to<br>State Complaints | 30,000                          | -                      | -   | -                        | 30,000                          |
| <b>Adjusted Total</b>  | <b>\$ 4,242,798</b>             | <b>\$ 1,358,928</b>    | <b>\$ 187,683</b>                         | <b>\$ 4,558,775</b>      | <b>\$ 10,348,184</b>            |

- The \$439.3 million of US Partner Net Distributions made in 2012 includes two \$6 million Cash Distributions: one to PPI and the other to PLP Associates Holdings Inc.
  - o PPI, which is PPLP’s general partner, paid \$6 million in dividends to the following Affiliated Entities: \$3 million to Banela Corporation, \$1.5 million to Linarite Holdings LLC and \$1.5 million to Perthlite Holdings LLC.<sup>2</sup>
  - o PLP Associates Holdings Inc. paid \$6 million in dividends to the following Affiliated Entities: \$3 million to Banela Corporation, \$1.5 million to Linarite Holdings LLC and \$1.5 million to Perthlite Holdings LLC.
  - o Purdue’s Non-Tax Cash Distribution Selection 9, included in the Purdue Cash Distributions Tracing Analysis section, contains an illustration of how the funds flowed from PPLP to PPI and PLP Associates Holdings Inc., which then paid dividends to Affiliated Entities.

<sup>1</sup> 2017 Cash Distributions do not include \$312.6 mill on of loans to PRA L.P., all of which have since been repaid in full with interest. Purdue did not make Cash Distributions after 2017.

<sup>2</sup> While our Cash Transfers of Value Analysis related to PPI is ongoing, the only cash dividends paid by PPI during the period January 1, 2008 through September 30, 2019 that we have identified to date were \$6 million of payments made in 2012.

## Purdue Cash Distribution Reconciliation Results<sup>1</sup>

2. A reconciliation of Purdue's Internal Distribution Analysis to the audited financial statements is summarized below. Refer to Exhibit B for a more detailed reconciliation schedule.

| <i>dollars in '000s</i>  | 2008                | 2009                | 2010                | 2011                | 2012                | 2013              | 2014              | 2015              | 2016              | 2017              |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Distributions to Partners:</b>  |                     |                     |                     |                     |                     |                   |                   |                   |                   |                   |
| Gross US Partner Distributions   | \$ 752,120          | \$ 898,949          | \$ 859,950          | \$ 585,601          | \$ 475,188          | \$ 318,554        | \$ 162,991        | \$ 243,201        | \$ 70,244         | \$ 199            |
| Reinvestment in Purdue   | -                   | -                   | -                   | (32,049)            | (35,846)            | (20,236)          | (35,486)          | (7,413)           | (23,170)          | -                 |
| <b>Subtotal Net US Partner Distributions</b>                             | <b>\$ 752,120</b>   | <b>\$ 898,949</b>   | <b>\$ 859,950</b>   | <b>\$ 553,552</b>   | <b>\$ 439,342</b>   | <b>\$ 298,319</b> | <b>\$ 127,505</b> | <b>\$ 235,788</b> | <b>\$ 47,074</b>  | <b>\$ 199</b>     |
| <b>Ex-US Distributions</b>   |                     |                     |                     |                     |                     |                   |                   |                   |                   |                   |
| Classified as distributions per aud t, loans per books                   | -                   | -                   | \$ 112,381          | \$ 113,306          | \$ 122,394          | \$ 234,447        | \$ 232,023        | \$ 297,019        | \$ 247,358        | \$ -              |
| <b>Subtotal Ex-US Distributions</b>                                      | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 112,381</b>   | <b>\$ 113,306</b>   | <b>\$ 122,394</b>   | <b>\$ 234,447</b> | <b>\$ 232,023</b> | <b>\$ 297,019</b> | <b>\$ 247,358</b> | <b>\$ 246,739</b> |
| <b>Investment in Associated Companies</b>                                |                     |                     |                     |                     |                     |                   |                   |                   |                   |                   |
| Gross Tax Distributions  | 549,082             | 714,340             | 656,183             | 557,996             | 459,522             | 400,849           | 435,569           | 366,111           | 249,815           | 186,541           |
| Tax Refunds Applied  | (8,879)             | (3,424)             | (2,341)             | (2,046)             | -                   | -                 | -                 | -                 | (542)             | -                 |
| <b>Subtotal Tax Distributions</b>  | <b>\$ 540,203</b>   | <b>\$ 710,916</b>   | <b>\$ 653,842</b>   | <b>\$ 555,949</b>   | <b>\$ 459,522</b>   | <b>\$ 400,849</b> | <b>\$ 435,569</b> | <b>\$ 366,111</b> | <b>\$ 249,273</b> | <b>\$ 186,541</b> |
| Accrued distribution/reversal  | -                   | -                   | -                   | -                   | -                   | -                 | -                 | (107,000)         | 107,000           | -                 |
| <b>Net Cash Distributions</b>  | <b>\$ 1,368,430</b> | <b>\$ 1,721,441</b> | <b>\$ 1,626,173</b> | <b>\$ 1,222,808</b> | <b>\$ 1,021,258</b> | <b>\$ 933,615</b> | <b>\$ 795,096</b> | <b>\$ 791,917</b> | <b>\$ 650,705</b> | <b>\$ 186,740</b> |
| Reconciling items to aud t reports                                       | 821                 | 762                 | 748                 | 731                 | 731                 | 5,174             | 2,904             | 734               | 2,284             | 257,354           |
| <b>Amount per reconciliation</b>   | <b>\$ 1,369,251</b> | <b>\$ 1,722,202</b> | <b>\$ 1,626,922</b> | <b>\$ 1,223,539</b> | <b>\$ 1,021,989</b> | <b>\$ 938,789</b> | <b>\$ 798,000</b> | <b>\$ 792,651</b> | <b>\$ 652,989</b> | <b>\$ 444,094</b> |
| <b>Amount per audited financial statements</b>                           |                     |                     |                     |                     |                     |                   |                   |                   |                   |                   |
| Distributions to Partners from aud ted statements of cash flow           | \$ 1,293,144        | \$ 1,610,627        | \$ 1,626,922        | \$ 1,223,539        | \$ 1,021,989        | \$ 938,788        | \$ 798,000        | \$ 792,651        | \$ 652,989        | \$ 444,093        |
| Investment in Associated Companies from aud ted statements of cash flows | 76,108              | 111,576             | -                   | -                   | -                   | -                 | -                 | -                 | -                 | -                 |
| <b>Total from audited financial statements</b>                           | <b>\$ 1,369,252</b> | <b>\$ 1,722,203</b> | <b>\$ 1,626,922</b> | <b>\$ 1,223,539</b> | <b>\$ 1,021,989</b> | <b>\$ 938,788</b> | <b>\$ 798,000</b> | <b>\$ 792,651</b> | <b>\$ 652,989</b> | <b>\$ 444,093</b> |
| Difference (rounding)  | \$ (1)              | \$ (1)              | \$ -                | \$ -                | \$ -                | \$ 1              | \$ -              | \$ -              | \$ -              | \$ 1              |

- Ex-US Cash Distributions made to Affiliated Entities in 2017 totaling \$312.6 million represent cash transfers to PRA L.P., which PRA L.P. then transferred to Ex-US Affiliates. As required by Generally Accepted Accounting Principles ("GAAP"), \$246.7 million of this amount was recorded as Cash Distributions in Purdue's audited financial statements for the year ended December 31, 2017. PRA L.P. subsequently issued promissory notes for these cash transfers to Purdue, and the full amounts of these loans (\$312.6 million) have since been repaid in full with interest.
- In 2008 and 2009, Purdue reported cash paid to Ex-US Affiliated Entities as an Investment in Associated Companies. These amounts were recorded in audited financial statements as investing activities in the statements of cash flows. After 2010, Ex-US Distributions were recorded as equity distributions and included as such in the audited financial statements of equity and statements of cash flows.<sup>2</sup>

<sup>1</sup> The reconciliation above is based on Purdue's audited financial statements that do not include the combined financial results for Rhodes.

<sup>2</sup> Purdue recorded \$187.7 million in Ex-US Distributions as Investment in Associated Companies, which represented cash that flowed to a wholly owned entity of Purdue and then to an Ex-US Affiliated Entity. Purdue subsequently distributed its ownership interest in this subsidiary, which is discussed in the Intercompany and Non-Cash Transfers Report.

## Purdue Cash Distribution Reconciliation Results

3. The table below reconciles Purdue's Net Cash Distributions included in Purdue's Internal Distribution Analysis to the October 19, 2018 MDL Presentation. Non-Cash Distributions are discussed separately in the Intercompany and Non-Cash Transfers Report.

| Purdue Net Cash and Non-Cash Distributions |                                 |                             |  |                      |                                 |                           |                        | Reconciliation to the October 19, 2018 MDL Presentation |                    |                  |                 |
|--|---------------------------------|-----------------------------|--|----------------------|---------------------------------|---------------------------|------------------------|---|--------------------|------------------|-----------------|
| <i>dollars in '000s</i>                    |                                 |                             |  |                      |                                 |                           |                        | <i>dollars in millions</i>                              |                    |                  |                 |
| Year                                       | US Partner<br>Cash Distribution | Ex-US Cash<br>Distributions | Investment in<br>Associated<br>Companies | Tax<br>Distributions | Total Net Cash<br>Distributions | Non-Cash<br>Distributions | Total<br>Distributions | Cash  | Purdue<br>Non-Cash | Cash             | MDL<br>Non-Cash |
| 2008                                       | \$ 752,120                      | \$ -                        | \$ 76,107                                | \$ 540,203           | \$ 1,368,430                    | \$ 72,378                 | \$ 1,440,808           | \$ 1,368  | \$ 72              | \$ 1,368         | \$ 73           |
| 2009                                       | 898,949                         | -                           | 111,576                                  | 710,916              | 1,721,441                       | 55,332                    | 1,776,773              | 1,721   | 55                 | 1,721            | 55              |
| 2010                                       | 859,950                         | 112,381                     | -  | 653,842              | 1,626,173                       | 32,219                    | 1,658,392              | 1,626   | 32                 | 1,626            | 32              |
| 2011                                       | 553,552                         | 113,306                     | -  | 555,949              | 1,222,807                       | -                         | 1,222,807              | 1,223   | -                  | 1,223            | -               |
| 2012                                       | 439,342                         | 122,394                     | -  | 459,522              | 1,021,258                       | -                         | 1,021,258              | 1,021   | -                  | 1,021            | -               |
| 2013                                       | 298,319                         | 234,447                     | -  | 400,849              | 933,615                         | 230,096                   | 1,163,711              | 934   | 230                | 934              | 230             |
| 2014                                       | 127,505                         | 232,023                     | -  | 435,569              | 795,097                         | 2,171                     | 797,268                | 795   | 2                  | 795              | 2               |
| 2015                                       | 128,788                         | 297,019                     | -  | 366,111              | 791,918                         | -                         | 791,918                | 792   | -                  | 899              | -               |
| 2016                                       | 154,074                         | 247,358                     | -  | 249,273              | 650,705                         | -                         | 650,705                | 651   | -                  | 544              | -               |
| 2017                                       | 199                             | -                           | -  | 186,541              | 186,740                         | 16,967                    | 203,707                | 187   | 17                 | 187              | 17              |
| <b>Total</b>                               | <b>\$ 4,212,798</b>             | <b>\$ 1,358,928</b>         | <b>\$ 187,683</b>                        | <b>\$ 4,558,775</b>  | <b>\$ 10,318,184</b>            | <b>\$ 409,163</b>         | <b>\$ 10,727,347</b>   | <b>\$ 10,318</b>  | <b>\$ 409</b>      | <b>\$ 10,318</b> | <b>\$ 409</b>   |

- As illustrated above, the results of our reconciliation validated that Purdue's Net Cash Distribution and Non-Cash Distribution amounts reported in the October 19, 2018 MDL Presentation are consistent with the Net Cash Distributions and Non-Cash Distribution amounts that are recorded in Purdue's Internal Distribution Analysis.
- We did not find any instances where distribution amounts alleged in the State Complaints during a particular time period exceeded distributions amounts reported in Purdue's Internal Distribution Analysis for that same time period. Refer to Exhibit G for more details.
- The table below summarizes Purdue's Total Cash Transfers and Non-Cash Distributions included in the October 19, 2018 MDL Presentation for the period January 1, 1995 through September 30, 2018.

| Summary of Purdue's Total Cash Transfers and Non-Cash Distributions included in the October 19, 2018 MDL Presentation<br>January 1, 1995 through September 30, 2018 (dollars in millions)   |                  |
|---|------------------|
| Purdue's Total Cash and Non-Cash Distributions (January 1, 1995 through December 31, 2007 - not included above)   | \$ 1,322         |
| Purdue's Total Cash and Non-Cash Distributions (January 1, 2008 through September 30, 2018 - included above)  | 10,727           |
| Purdue's Loans to PRA L.P. included in the October 19, 2018 MDL Presentation that were Classified as Cash Distributions for financial statement purposes under GAAP as of December 31, 2017 and which have since been repaid in full with interest (as previously explained and not included above) | 247              |
| Rounding Difference   | 1                |
| <b>Purdue's Total Cash Transfers and Non-Cash Distributions included in the October 19, 2018 MDL Presentation<br/>(January 1, 1995 through September 30, 2018)</b>  | <b>\$ 12,297</b> |

<sup>1</sup> Purdue recorded an accrued distribution of \$107.0 million as of December 31, 2015, which was not paid until 2016. The October 19, 2018 MDL Presentation reflected distributions in the year accrued. This is a timing difference only and has no net effect on Total Net Cash Distributions for the ten-year period from January 1, 2008 through December 31, 2017.

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## **IV.C Rhodes Cash Distributions**



## Rhodes Cash Distributions – Findings

1. Total Cash Distributions paid by Rhodes to or for the benefit of Affiliated Entities on or after January 1, 2008 were \$152.5 million, or \$28.5 million net of \$124.0 million of Capital Contributions received from Purdue. Refer to Exhibit D for detailed Rhodes Cash Distribution schedules.

| Year         | A                              | B  | C                                       | D                           | C+D+E                              | E-B-F                            |
|--------------|--------------------------------|--|---|-----------------------------|------------------------------------|----------------------------------|
| Year         | Cash Distributions from Purdue | Capital Contributions Received by Rhodes | US Partner Cash Distributions by Rhodes | Tax Distributions by Rhodes | Total Cash Distributions by Rhodes | Net Cash Distributions by Rhodes |
| 2008         | \$ 1,500                       | \$ 1,500                                 | \$ -                                    | \$ 10,400                   | \$ 10,400                          | \$ 8,900                         |
| 2009         | 19,301                         | 19,301                                   | -                                       | 8,803                       | 8,803                              | (10,498)                         |
| 2010         | 14,200                         | 14,200                                   | -                                       | 14,207                      | 14,207                             | 7                                |
| 2011         | 20,000                         | 20,000                                   | 25,000                                  | 3,346                       | 28,346                             | 8,346                            |
| 2012         | 39,000                         | 39,000                                   | 6,000                                   | 10,745                      | 16,745                             | (22,255)                         |
| 2013         | 20,000                         | 20,000                                   | -                                       | 9,366                       | 9,366                              | (10,634)                         |
| 2014         | 10,000                         | 10,000                                   | -                                       | 46,962                      | 46,962                             | 36,962                           |
| 2015         | -                              | -  | -                                       | 11,328                      | 11,328                             | 11,328                           |
| 2016         | -                              | -  | -                                       | 6,199                       | 6,199                              | 6,199                            |
| 2017         | -                              | -  | -                                       | 140                         | 140                                | 140                              |
| <b>Total</b> | <b>\$ 124,001</b>              | <b>\$ 124,001</b>                        | <b>\$ 31,000</b>                        | <b>\$ 121,496</b>           | <b>\$ 152,496</b>                  | <b>\$ 28,495</b>                 |

- Rhodes paid \$70,000 in Tax Distributions in 2018, which are not included in the amounts above.
- Rhodes did not make any Cash Distributions after 2018.
- **Column A** - Includes US Partner Cash Distributions made by Purdue and noted as payable to Riego/Rosebay<sup>1</sup> with the notation "Rhodes Pharmaceuticals LP Funding" or similar language in the Purdue Internal Distribution Analysis. These distributions flowed up from Purdue through its ownership interest to Beacon Company and Rosebay Medical L.P., and then were contributed to Rhodes. These amounts are included in Purdue's Cash Distribution Analysis.
- **Column B** - Includes Capital Contributions received by Rhodes which originated from Purdue and went through Purdue's ownership interest to Beacon Company and Rosebay Medical L.P., and then were contributed to Rhodes through Coventry Technologies L.P.
- **Column C** - Includes US Partner Cash Distributions made by Rhodes to Affiliated Entities.
- **Column D** - Includes Tax Distributions made by Rhodes to or for the benefit of Affiliated Entities.
- **Column F** - Includes Cash Distributions made by Rhodes, net of Cash Contributions received from Purdue.

<sup>1</sup> Beacon Company was formerly known as Riego Company.

Note: The classification of US Partner Distributions and Tax Distributions is based on Purdue's and Rhodes's Internal Distribution Analyses.



## Rhodes Cash Distributions – Findings

2. \$124.0 million of Total Capital Contributions received by Rhodes were identified and quantified in the Rhodes Internal Distribution Analysis. These Capital Contributions were made by Beacon Company and Rosebay Medical Company L.P.
  - \$124.0 million of Cash Distributions from Purdue are recorded as US Partner Cash Distributions in Purdue’s Internal Distribution Analysis as payable through its ownership interest to Beacon Company and Rosebay Medical Company L.P. There is usually a notation in Purdue’s Internal Distribution Analysis when Purdue’s distributions were ultimately intended as contributions to Rhodes.
  - Of the \$124.0 million in Purdue Cash Distributions received as Capital Contributions by Rhodes, \$116.0 million were specifically identified in Purdue’s Internal Distribution Analysis as intended to fund Rhodes and are included in the total of \$10.4 billion in Purdue Total Net Cash Distributions. These payments were validated as to the accounts payable vendor/payee name and distribution amount that are recorded in Purdue’s SAP accounts payable ledger.
  - Of the remaining \$8.0 million, receipt of \$6.5 million in Capital Contributions from Beacon Company and Rosebay Medical Company L.P. in 2010 was identified in Rhodes’s SAP general ledger.
  - Rhodes paid \$70,000 in Tax Distributions in 2018. No other Cash Distributions were made after 2018.
  - As discussed earlier, Purdue does not provide accounting or administrative services to Beacon Company and Rosebay Medical Company L.P. Therefore, further disposition of Cash Distributions received by those entities cannot be validated based on the books and records maintained in the same SAP accounting system as Purdue and Rhodes.

## Rhodes Cash Distributions – Findings

3. As illustrated in the table below, we determined that at least 99.2% of the Cash Distribution amounts reported in Purdue’s and Rhodes’s Internal Distribution Analyses match the accounts payable vendor/payee name and distribution amount that are recorded in Purdue’s SAP accounting system.

| Rhodes Distributions Identified in Accounts Payable for Amount and Payee<br>(dollars in '000s) |  |                                  |                                     |
|--|--|----------------------------------|-------------------------------------|
| Year   | Amount Identified in<br>Accounts Payable | Total Distributions<br>by Rhodes | % Identified in Accounts<br>Payable |
| 2008   | \$ 10,400                                | \$ 10,400                        | 100.0%                              |
| 2009   | 8,446                                    | 8,803                            | 95.9%                               |
| 2010   | 13,957                                   | 14,207                           | 98.2%                               |
| 2011   | 28,356                                   | 28,346                           | 100.0%                              |
| 2012   | 16,745                                   | 16,745                           | 100.0%                              |
| 2013   | 9,366                                    | 9,366                            | 100.0%                              |
| 2014   | 46,942                                   | 46,962                           | 100.0%                              |
| 2015   | 11,323                                   | 11,328                           | 100.0%                              |
| 2016   | 5,540                                    | 6,199                            | 89.4%                               |
| 2017   | 140                                      | 140                              | 100.0%                              |
| <b>Total</b>   | <b>\$ 151,215</b>                        | <b>\$ 152,496</b>                | <b>99.2%</b>                        |

- Based on discussions with Purdue and TXP, the remaining amounts not identified in accounts payable generally relate to Sliver Distributions and small individual payments to taxing authorities, which are difficult to identify due to combination with other items or entries.
- Accounts payable payments are recorded on the applicable payor’s accounts payable ledger when payment is made to an Affiliated Entity whose books and records are not maintained in the same SAP accounting system as Purdue and Rhodes.

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## **V. Compensation Paid to or for the Benefit of the Sackler Family Members**

## Compensation Analysis – Objective and Procedures Performed

### Objective

1. To identify and quantify the amount of payments made by Purdue as compensation to or for the benefit of the Sackler Family members on or after January 1, 2008.

### Procedures Performed

The following procedures were performed to achieve this objective:

1. Obtained the names of the Sackler Family members from Purdue and cross-checked those names with the names of the Sackler Family members that were identified in public sources, such as the State Complaints and through internet searches.
2. Requested and received payroll information for the Sackler Family members who received compensation from Purdue on or after January 1, 2008.
3. For the time period when electronic payroll records were available (2016 and forward), searched payroll records for all employees to confirm that no additional Sackler Family members received compensation from Purdue.
4. Quantified the payroll compensation paid to the Sackler Family members.
5. Extracted other payments made directly to the Sackler Family members as recorded in the SAP accounts payable ledger.

## Compensation to the Sackler Family Members – Findings

1. Purdue paid approximately \$371,400 in payroll compensation to or for the benefit of the Sackler Family members on or after January 1, 2008.<sup>1</sup> Refer to Appendix B for a list of the Sackler Family member names, titles and relationships.

| Sackler Family Member                | 2008             | 2009             | 2010             | 2011             | 2012             | 2013             | 2014             | 2015             | 2016             | 2017             | 2018             | YTD<br>September<br>30, 2019 | Total<br>January 1,<br>2008 through<br>September<br>30, 2019 |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------------------|--|
| Kathe A. Sackler <sup>2</sup>        | \$ 2,100         | \$ 2,100         | \$ 8,980         | \$ 11,749        | \$ 11,644        | \$ 4,500         | \$ 4,500         | \$ 4,995         | \$ 5,719         | \$ 5,720         | \$ 6,500         | \$ -                         | \$ 68,507  |
| Mortimer D.A. Sackler                | 2,100            | 2,100            | 2,400            | 2,600            | 2,800            | 3,250            | 3,250            | 5,192            | 5,719            | 6,006            | 6,500            | -                            | 41,917   |
| Samantha (Sackler) Hunt              | 2,100            | 2,100            | 2,400            | 2,600            | 2,800            | 3,250            | 3,250            | 5,192            | 5,719            | 6,006            | 4,500            | -                            | 39,917   |
| Richard S. Sackler <sup>3</sup>      | 2,100            | 2,100            | 2,400            | 11,568           | 2,800            | 3,250            | 3,250            | 3,123            | 1,820            | 1,820            | 1,945            | -                            | 36,176   |
| David A. Sackler                     | -                | 1,477            | 2,400            | 2,400            | 2,400            | 2,400            | 2,727            | 5,192            | 5,719            | 5,720            | 4,750            | -                            | 35,185   |
| Jonathan D. Sackler                  | 2,100            | 2,100            | 2,400            | 2,600            | 2,800            | 3,250            | 3,250            | 3,635            | 3,899            | 3,900            | 4,550            | -                            | 34,484   |
| Raymond R. Sackler                   | 2,100            | 2,100            | 2,100            | 2,100            | 2,100            | 2,100            | 2,100            | 3,375            | 3,769            | 2,205            | -                | -                            | 24,049   |
| Rebecca Sackler                      | -                | -                | -                | 4,898            | 6,694            | -                | -                | 1,729            | 3,380            | 3,380            | 3,900            | -                            | 23,981   |
| Marianna Sackler                     | -                | -                | -                | -                | -                | -                | -                | -                | 5,719            | 5,720            | 5,720            | -                            | 17,159   |
| Ilene Sackler Lefcourt               | 1,200            | 1,200            | 1,200            | 1,200            | 1,200            | 1,200            | 1,200            | 1,662            | 1,820            | 1,820            | 1,945            | -                            | 15,647   |
| Jeffrey Lefcourt                     | -                | -                | -                | -                | -                | -                | -                | -                | 4,550            | 4,823            | 3,780            | -                            | 13,153   |
| Karen Lefcourt-Taylor                | -                | -                | -                | -                | -                | -                | -                | -                | 4,550            | 4,823            | 3,780            | -                            | 13,153   |
| All Other Sackler Family Members (3) | -                | -                | -                | -                | 3,431            | -                | -                | 2,051            | -                | 770              | 1,820            | -                            | 8,072  |
| <b>Grand Total</b>                   | <b>\$ 13,800</b> | <b>\$ 15,277</b> | <b>\$ 24,280</b> | <b>\$ 41,715</b> | <b>\$ 38,669</b> | <b>\$ 23,200</b> | <b>\$ 23,527</b> | <b>\$ 36,146</b> | <b>\$ 52,383</b> | <b>\$ 52,713</b> | <b>\$ 49,690</b> | <b>\$ -</b>                  | <b>\$ 371,400</b>  |

<sup>1</sup> The Sackler Family members included herein received healthcare benefits under Purdue's employee benefits program during this period. The vast majority of the compensation amounts were deducted to cover the Sackler Family member's portion of insurance costs, and the small remainder was paid in cash.

<sup>2</sup> Compensation to Kathe A. Sackler in 2010 through 2012 includes approximately \$19,500 in domestic partner medical benefits.

<sup>3</sup> Compensation to Richard S. Sackler in 2011 includes approximately \$9,000 in special compensation as reflected in Purdue's payroll records.

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## **VI. Legal Expenses Incurred on Behalf of the Sackler Family Members**

## **Legal Expense Analysis – Objective and Procedures Performed**

### **Objective**

1. To quantify the legal expenses incurred by Purdue on behalf of the Sackler Family members pursuant to the Corporate Indemnity Policy during the period on or after January 1, 2008.<sup>1</sup>

### **Procedures Performed**

The following procedures were performed to achieve this objective:

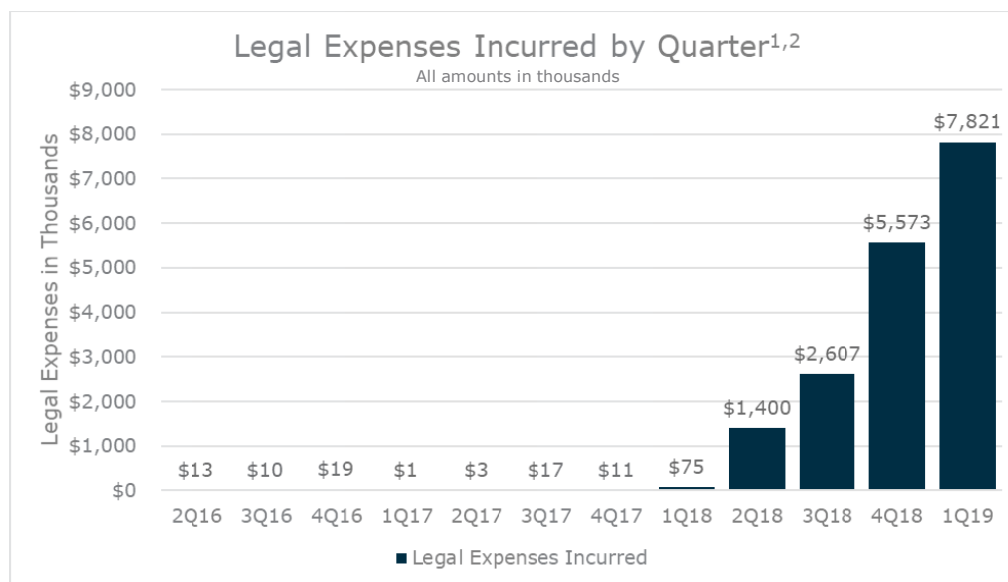
1. Obtained a list of Purdue’s directors & officers from Norton Rose Fulbright US LLP, Purdue’s corporate counsel, that served in such capacities on or after January 1, 2008.
2. Obtained from Purdue’s Legal Department the names of and invoices paid to law firms representing the Sackler Family members, pursuant to its Corporate Indemnity Policy.
3. Identified payments made to these law firms in Purdue’s SAP accounting system and validated that the payments recorded in SAP were included in the report provided by Purdue’s Legal Department.

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<sup>1</sup> Purdue ceased payments on behalf of the Sackler Family members for legal services performed after February 28, 2019.

## Legal Expense Analysis – Findings

1. During the period January 1, 2008 forward, Purdue had the Corporate Indemnity Policy in place whereby Purdue agreed to pay legal expenses for Purdue’s Directors, Officers and other Named Agents (as defined in the policy) when those expenses were related to actions taken in an official capacity.
  - Total legal expenses incurred by Purdue on behalf of the Sackler Family members pursuant to the Corporate Indemnity Policy on or after January 1, 2008 were \$17.6 million.



2. Beginning in 2018, plaintiffs in opioid-related litigation began to name Sackler Family members individually as defendants.
  - Purdue ceased payments on behalf of the Sackler Family members for legal services performed after February 28, 2019.

<sup>1</sup> No indemnity payments were identified prior to 2016, and Purdue’s Legal Department is not aware of any indemnification requests pursuant to this policy arising prior to January 1, 2016. We have relied on the Purdue Legal Department’s representation that these expenses related to legal services performed on behalf of the Sackler Family members, and that Purdue has paid pursuant to the Corporate Indemnity Policy.

<sup>2</sup> Amounts are shown in the quarterly period when services were rendered (not paid). 1Q19 includes only legal expenses incurred for services performed in January and February 2019.



## Legal Expense Payments by Law Firm

3. The increase in legal expenses was driven by increased spending with lead law firms and the addition of other law firms.

- The source of the amounts below is Purdue's TeamConnect system as provided by Purdue's Legal Department.<sup>1</sup>
- The amounts paid to the law firms listed below are shown in the quarter that the legal services were performed. All of these legal expenses have since been paid by Purdue on behalf of the Sackler Family members.

All amounts in thousands

| Law Firm  | 2Q16         | 3Q16         | 4Q16         | 1Q17        | 2Q17        | 3Q17         | 4Q17         | 1Q18         | 2Q18            | 3Q18            | 4Q18            | 1Q19            | Grand Total      |
|---|--------------|--------------|--------------|-------------|-------------|--------------|--------------|--------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Cameron & Mittleman LLP                             | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | \$ -         | \$ -         | \$ -         | \$ -            | \$ -            | \$ 14           | \$ 33           | \$ 47            |
| Choate Hall & Stewart LLP                           | -            | -            | -            | -           | -           | -            | -            | -            | -               | 239             | 122             | 196             | 557              |
| Cohen & Gresser LLP                                 | -            | -            | -            | -           | -           | -            | -            | -            | -               | -               | -               | 118             | 118              |
| Debevoise & Plimpton LLP                            | -            | -            | -            | -           | -           | -            | -            | -            | 677             | 1,569           | 3,951           | 5,223           | 11,420           |
| Fitch Law Partners LLP                              | -            | -            | -            | -           | -           | -            | -            | -            | -               | -               | -               | 18              | 18               |
| Hawkins Parnell & Young                             | -            | -            | -            | -           | -           | -            | -            | -            | -               | -               | -               | 3               | 3                |
| Joseph Hage Aaronson LLC                            | -            | -            | -            | -           | -           | -            | -            | 67           | 707             | 784             | 1,307           | 2,018           | 4,883            |
| Kelley Jasons McGowan Spinelli<br>Hanna & Reber LLP | -            | -            | -            | -           | -           | -            | -            | -            | -               | -               | -               | 32              | 32               |
| Lum, Drasco & Positan LLC                           | -            | -            | -            | -           | -           | -            | -            | -            | 15              | 11              | 1               | 1               | 28               |
| Luther Strange & Associates LLC                     | -            | -            | -            | -           | -           | -            | -            | -            | -               | -               | 115             | 133             | 248              |
| McDermott Will & Emery                              | -            | -            | -            | -           | -           | -            | -            | -            | -               | -               | -               | 31              | 31               |
| Mulinix Goerke & Meyer PPLC                         | -            | -            | -            | -           | -           | -            | -            | -            | -               | -               | 9               | 13              | 22               |
| Norton Rose Fulbright US LLP                        | -            | -            | -            | -           | -           | -            | -            | -            | -               | -               | 54              | -               | 54               |
| Parson Behle & Latimer (for<br>Richard Sackler)     | 13           | 10           | 19           | 1           | 3           | 17           | 11           | 8            | 1               | 4               | -               | 2               | 89               |
| <b>Grand Total</b>                                  | <b>\$ 13</b> | <b>\$ 10</b> | <b>\$ 19</b> | <b>\$ 1</b> | <b>\$ 3</b> | <b>\$ 17</b> | <b>\$ 11</b> | <b>\$ 75</b> | <b>\$ 1,400</b> | <b>\$ 2,607</b> | <b>\$ 5,573</b> | <b>\$ 7,821</b> | <b>\$ 17,550</b> |

- No indemnity payments were identified prior to 2016, and Purdue's Legal Department is not aware of any indemnification requests pursuant to this policy arising prior to January 1, 2016.

<sup>1</sup> We have relied on the Purdue Legal Department's representation that the law firms included herein are the firms that performed legal services on behalf of the Sackler Family members and that Purdue has paid pursuant to the Corporate Indemnity Policy.

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## **VII. Pension Benefits Paid to Sackler Family Members**

## **Pension Benefit Analysis – Objectives and Procedures Performed**

### **Objectives**

1. To identify and quantify the amount of Pension Benefits paid to the Sackler Family members on or after January 1, 2008 from Purdue's Pension Plan, which was maintained separately from Purdue's assets; and
2. To assess whether Pension Benefits paid to the Sackler Family members appear in accordance with Purdue's Pension Plan policies.

### **Procedures Performed**

We performed the following procedures to achieve these objectives. Refer to Exhibit H for more detailed procedures.

1. Reviewed and analyzed the Pension Benefit calculation worksheets prepared by Deloitte to identify and quantify the Pension Benefits paid to the Sackler Family members.
2. For those Sackler Family members who remain eligible for future Pension Benefits, identified and quantified the amount for which they are eligible based on information provided by Deloitte.
3. Reviewed Purdue's Pension Plan documents in order to determine if the Sackler Family members who received Pension Benefits under Purdue's Pension Plan were eligible to receive such benefits as defined in Purdue's Pension Plan documents.

## Pension Benefit Analysis – Findings

1. Total Pension Benefits paid to the Sackler Family members pursuant to Purdue’s Pension Plan from January 1, 2008 through December 31, 2018 was \$3.0 million. These Pension Benefit payments were made out of the trust assets of Purdue’s Pension Plan, which were held separately from Purdue’s assets. As of September 30, 2019, no Pension Benefits were paid to the Sackler Family members after December 31, 2018.

| Sackler Family Member  | Pension Benefit Payment | Retirement Date |
|------------------------|-------------------------|-----------------|
| Richard S. Sackler     | \$ 1,331,758            | 4/1/2010        |
| Ilene Sackler Lefcourt | 319,401                 | 10/1/2011       |
| Kathe A. Sackler       | 1,316,818               | 5/1/2013        |
| <b>Total</b>           | <b>\$ 2,967,977</b>     |                 |

- All three recipients of these Pension Benefits elected to receive lump sum payments within one month of their respective retirement date and in accordance with Purdue’s Pension Plan.
  - The Pension Benefit calculations include employee compensation (base salaries and bonuses) earned prior to 2008.
2. In addition, Jonathan D. Sackler is eligible for an early retirement Pension Benefit but has not elected to receive this benefit as of September 30, 2019. The lump sum present value of the early retirement Pension Benefit was estimated by Deloitte, Purdue’s Pension Benefit consultant, to be approximately \$1.1 million as of August 1, 2019. On April 1, 2020, he becomes eligible for full retirement benefits.
  3. Similarly, Mortimer D.A. Sackler becomes eligible for an early retirement Pension Benefit on June 1, 2026, and for a full retirement Pension Benefit on June 1, 2036. According to Deloitte, these dates are too far in the future to accurately estimate the current value of this Pension Benefit.

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**Travel and Expense Reimbursements to or  
VIII. for the Benefit of the Sackler Family  
Members**

## T&E Analysis – Objectives and Procedures Performed

### Objective

1. To identify and quantify T&E reimbursements paid by Purdue to or for the benefit of the Sackler Family members.<sup>1</sup>

### Procedures Performed

In order to achieve this objective, we performed the following procedures:

1. Requested T&E report data from Purdue for T&E reimbursements paid by Purdue on or after January 1, 2008. Purdue provided T&E reports starting in April 2011, which is when its current T&E reporting system Databasics went live. T&E report data from Purdue's prior T&E reporting system has been archived and is not available prior to April 2011.
2. Identified the Sackler Family members who submitted expense reports.
3. Reviewed individual line-item detail for Sackler Family member expense reports.
4. Reviewed receipts/supporting documentation submitted with T&E reports for approximately 73% of the total dollar amount of T&E reimbursements made to or for the benefit of the Sackler Family members through Databasics.
5. Extracted payments made directly to the Sackler Family members for T&E reimbursement from Purdue's SAP accounts payable ledger on or after January 1, 2008.
6. Reviewed T&E reimbursements paid through accounts payable and assigned an expense category to the T&E reimbursements based on the information available in Purdue's SAP accounting system.

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<sup>1</sup> Sackler Family members were issued American Express Corporate Credit Cards in their own names, which Purdue paid directly to American Express upon submission of expense reports. Purdue also issued Procurement Cards to various employees; however, none were issued to Sackler Family members.

## T&E Analysis – Findings

1. Purdue’s T&E reimbursements paid to or for the benefit of the Sackler Family members on or after January 1, 2008 are included in the table below. Refer to Exhibit I for more information regarding the detailed procedures performed related to T&E reimbursements:

| Data Available Since             | T&E System                           | Accounts Payable                       | Grand Total                            |
|----------------------------------|--------------------------------------|--|--|
|                                  | April 2011 through December 31, 2018 | January 1, 2008 through March 31, 2019 | January 1, 2008 through March 31, 2019 |
| Theresa E. Sackler               | \$ -                                 | \$ 616,715                             | \$ 616,715                             |
| Richard S. Sackler               | 554,265                              | 16,502                                 | 570,767                                |
| Mortimer D.A. Sackler            | 323,725                              | -                                      | 323,725                                |
| David A. Sackler                 | 151,996                              | -                                      | 151,996                                |
| Mortimer D. Sackler <sup>1</sup> | -                                    | 95,434                                 | 95,434                                 |
| Jonathan D. Sackler              | 61,484                               | -                                      | 61,484                                 |
| Kathe A. Sackler                 | 34,772                               | 118                                    | 34,890                                 |
| Ilene Sackler Lefcourt           | 21,326                               | 1,884                                  | 23,210                                 |
| Raymond R. Sackler               | 17,735                               | 380                                    | 18,115                                 |
| Samantha (Sackler) Hunt          | -                                    | 10,749                                 | 10,749                                 |
| Rebecca Sackler <sup>2</sup>     | 1,934                                | 55                                     | 1,989                                  |
| Beverly Sackler                  | -                                    | 1,042                                  | 1,042                                  |
| <b>Grand Total</b>               | <b>\$ 1,167,237</b>                  | <b>\$ 742,879</b>                      | <b>\$ 1,910,116</b>                    |

- Sources of T&E reimbursements include:
    - o Purdue’s T&E reports from Databasics, which are available starting in April 2011, and supporting documentation. As of September 30, 2019, no T&E reimbursements had been submitted by or paid to the Sackler Family members through Databasics after December 31, 2018.
    - o Purdue’s SAP accounts payable ledger (data available from 2008) and supporting documentation. As of September 30, 2019, no T&E reimbursements had been submitted by or paid to the Sackler Family members through Accounts Payable after March 31, 2019.
    - o PPLP was the only Purdue entity that paid T&E reimbursements to or on behalf of the Sackler Family members during this time period.
2. In August 2019, at Purdue’s request, PRA L.P. repaid Purdue for approximately \$634,000 of these T&E reimbursements for a variety of reasons, including the difficulty in confirming that these reimbursements were properly chargeable to Purdue, resulting in a net payment by Purdue of approximately \$1,276,116.

<sup>1</sup> Based on documentation in SAP, the total cost of the plane charter was approximately \$107,000, of which approximately \$12,000 was reimbursed to Theresa E. Sackler and the remaining approximately \$95,000 was reimbursed to Mortimer D. Sackler. These amounts were repaid to Purdue by PRA L.P. in August 2019.

<sup>2</sup> It appears that the same \$55 expense was included in Rebecca Sackler’s T&E system report and accounts payable reimbursements.

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## **IX. Fringe Benefits Provided to Sackler Family Members**



## **Fringe Benefits Analysis – Objectives and Procedures Performed**

### **Objective**

1. To identify and quantify the expenses paid by Purdue for the following Fringe Benefits received by the Sackler Family members:
  - Cellular phones and service plans;
  - Fleet vehicles; and
  - Personal service employees.

### **Procedures Performed**

In order to achieve this objective, we performed the following procedures:

1. Met with various Purdue, TXP and One Stamford Realty employees to discuss the Fringe Benefits;
2. Reviewed and analyzed documentation maintained by Purdue, TXP and One Stamford Realty related to the Fringe Benefits;
3. Reviewed and analyzed Purdue's SAP accounting system in order to quantify amounts billed to Sackler Family members and amounts reimbursed to Purdue by Sackler Family members; and
4. Selected a portion of the fleet vehicle and personal service employee reimbursements that the Sackler Family members made by wire transfer and traced those amounts to Purdue's available bank statements.

## Fringe Benefits Analysis – Findings

- Based on discussions with employees of TXP and One Stamford Realty, certain Sackler Family members received the following types of Fringe Benefits on or after January 1, 2008:
  - Cellular phones** - Purdue provided cell phones to certain Sackler Family members and paid for monthly service charges. These costs were not contemporaneously reimbursed by the Sackler Family members.
  - Fleet vehicles** - Purdue leased vehicles through an external service provider (Wheels, Inc.), which were used by certain Sackler Family members and fully reimbursed to Purdue in the ordinary course on a periodic basis.
  - Personal service employees** - Three Sackler Family members had personal service employees on Purdue’s payroll and benefits plan. Purdue paid and provided benefits for these employees over the relevant pay periods and was fully reimbursed by the Sackler Family members, or trusts associated with Sackler Family members, in the ordinary course on a periodic basis.
- Purdue was not contemporaneously reimbursed for the use of company issued cellular phones. However, in August 2019, PRA L.P. repaid Purdue, at Purdue’s request, the full amount (approximately \$477,351) of the costs associated with the Sackler Family members’ use of company-issued cellular phones on or after January 1, 2008.

|  | Not Contemporaneously Reimbursed | Reimbursed in the Ordinary Course On a Periodic Basis | Reimbursed in the Ordinary Course On a Periodic Basis |              |
|--|----------------------------------|---|---|--------------|
|  | Cellular Phones                  | Fleet Vehicles <sup>1</sup>                           | Personal Service Employees                            | Total        |
| Total Cost to Purdue   | \$ 477,351                       | \$ 1,892,705  | \$ 2,590,800  | \$ 4,960,856 |
| Contemporaneous Reimbursements / Credits Identified <sup>1</sup> | -                                | (1,892,705)   | (2,590,800)   | (4,483,505)  |
| Net Total  | \$ 477,351                       | \$ -  | \$ -  | \$ 477,351   |
| Repaid by PRA L.P. in August 2019                                | (477,351)                        | -   | -   | (477,351)    |
| Net Cost to Purdue   | \$ -                             | \$ -  | \$ -  | \$ -         |

- No Fringe Benefits were provided by Purdue to the Sackler Family members after April 30, 2019.
- The benefit categories outlined above and amounts associated with each category were obtained from reports prepared by TXP and Purdue’s books and records.

<sup>1</sup> Reimbursements include credits related to approximately \$6,400 in Fleet invoice overcharges and \$4,600 in automobile maintenance costs. It is our understanding that Fleet Vehicle expenses were reimbursed by the Sackler Family members in the ordinary course. However, based on the information available in SAP and discussions with TXP, it is unclear if Purdue was reimbursed for \$4,600 in automobile maintenance costs.

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## **X. Exhibits**

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## **Exhibit A - Cash Distributions Analysis, Detailed Procedures Performed**

## Exhibit A - Cash Distributions Analysis, Detailed Procedures Performed

In order to achieve the objectives of the Purdue and Rhodes Cash Distribution Analysis,<sup>1</sup> we performed the following procedures:

1. Collected information and documents from Purdue, Rhodes and TXP:
  - Accessed and reviewed accounting, financial and other relevant information from Purdue, Rhodes and TXP for purposes of understanding the types of information available related to Cash Distributions identifying and quantifying the Cash Distributions made by Purdue and Rhodes from January 1, 2008 through December 31, 2018, to or for the benefit of the Affiliated Entities, including those Cash Distributions made as Capital Contributions by Purdue to Rhodes.
  - o Purdue's financial statements were audited by Ernst & Young LLP for the years ended December 31, 2002 through 2017. The audit opinion states that the audits were conducted in accordance with generally accepting auditing standards ("GAAS") and Purdue's financial statements were prepared in accordance with GAAP.
  - o For the year ended December 31, 2018, audit fieldwork has largely been completed, but the audited financial statements have not been finalized due to the pending court appointment of Ernst & Young LLP as Purdue's auditors.
  - Cash Distributions were not paid from January 1, 2019 through September 30, 2019.

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<sup>1</sup> The analysis related to Non-Cash Distributions made on or after January 1, 2008 is included in the Intercompany and Non-Cash Transfers Report.

## Exhibit A - Cash Distributions Analysis, Detailed Procedures Performed

2. Identified, quantified and reconciled Cash Distributions and loans made that are recorded in Purdue and Rhodes's SAP accounting system:
  - Identified relevant Purdue general ledger accounts and company codes that Cash Distributions were recorded in/under.
  - Identified and quantified Cash Distributions in total, and by payee, made by Purdue and Rhodes from January 1, 2008 through December 31, 2018, as recorded in its SAP accounting system and accounts payable ledger.
    - o Purdue Cash Distributions usually flowed up to and through one or more Affiliated Entities. The payor name recorded in Purdue's SAP accounts payable ledger usually was the payee of the last Affiliated Entity in a Cash Distribution's flow of funds structure whose books and records are maintained in the same SAP accounting system as Purdue and Rhodes;
    - o Payee names included Beacon Company, Rosebay Medical Company L.P., other Affiliated Entities (usually Ex-US Affiliated Entities) and various taxing authorities; and
    - o The books and records for Beacon Company, Rosebay Medical Company L.P. and Ex-US Affiliated Entities are not maintained in the same SAP accounting system as Purdue and Rhodes. Therefore, further disposition of Cash Distributions received by those entities cannot be validated based on the books and records maintained in the same SAP accounting system as Purdue and Rhodes.
3. Validated and reconciled Cash Distribution amounts reported in financial statements and external sources:
  - Reconciled Cash Distribution amounts made by Purdue from January 1, 2008 through December 31, 2017, as recorded in the SAP accounting system to the Cash Distribution amounts recorded in Purdue's audited financial statements for the years ended December 31, 2008 through 2017.<sup>1</sup>
    - o This included summarizing the Combined Statements of Equity and Combined Statements of Cash Flows by year to capture Cash Distribution amounts as reported in the financial statements.

## Exhibit A - Cash Distributions Analysis, Detailed Procedures Performed

4. Reviewed and validated the Purdue cash transfer amounts reported in the October 19, 2018 MDL Presentation and Purdue's Internal Distribution Analysis:
  - This included identifying and quantifying Cash Distributions that Purdue classified as US Partner Cash Distributions, Ex-US Cash Distributions, Investment in Associated Companies and Tax Distributions.
  - This included identifying and quantifying amounts Purdue reported as loans and reviewing Purdue's schedule of notes receivable activity.
5. Reconciled the Cash Distribution amounts reported in Purdue's and Rhodes's Internal Distribution Analyses to the Cash Distribution amounts recorded in audited financial statements for the years ended December 31, 2008 through 2017.<sup>1</sup>
6. Validated the gross cash transfer amounts reported in Purdue's Internal Distribution Analysis by matching to the accounts payable vendor/payee name and distribution amount that is recorded in Purdue's accounts payable ledger.
7. Traced the accounts payable vendor/payee names and cash transfer amounts recorded in Purdue's SAP accounting system using available bank statements, generally from July 2014 forward.
8. Reviewed various State Complaints filed against Purdue and the Sackler Family members and reconciled the distribution amounts referenced therein to Purdue's Internal Distribution Analysis.

<sup>1</sup> For the year ended December 31, 2018, audit fieldwork has largely been completed, but the audited financial statements have not been finalized due to the pending court appointment of Ernst & Young LLP as Purdue's auditors. Purdue and Rhodes's combined audited financial statements were prepared for the years ended December 31, 2014 through 2015 with 2013 included as prior year information. The audited financial statements for Rhodes on a standalone basis were prepared for 2016.



## Exhibit A - Cash Distributions Analysis, Detailed Procedures Performed

9. Traced the flow of funds for Purdue and Rhodes Cash Distributions and loans made by Purdue:
  - Selected each type of Cash Distribution classification (Non-Tax US Partner, Non-Tax Ex-US and Tax Distributions) included in Purdue's and Rhodes's Internal Distributions Analyses and the October 19, 2018 MDL Presentation across various years from January 1, 2008 through December 31, 2018, for testing in order to:<sup>1</sup>
    - o Obtain the relevant documents maintained in Purdue and Rhode's SAP accounting system for each distribution, including SAP transaction detail, Written Consents and other documents from the general partners authorizing distributions, Treasury Department reports, wire instructions and tax calculations;
    - o Gain an understanding of how each distribution is recorded in Purdue's SAP accounting system;
    - o Document the flow of funds for each distribution from Purdue up to and through Affiliated Entities based upon general ledger detail, wire instructions, bank statements and documents with approvals for each distribution;
    - o Validate whether the payees/recipients of distributions that are recorded in Purdue's SAP accounting system match the payees/recipients referenced in the distribution authorization documents;
    - o Validate whether the payees/recipients of distributions that are recorded in Purdue's SAP accounting system match the payees/recipients referenced in the wire instructions and/or bank statements;
    - o Validate whether the name of the recipient of the distribution and distribution amount reported in Purdue's Internal Distribution Analysis matches the payee/recipient's name and amount recorded in Purdue's SAP accounting system; and
    - o Assess whether the documents maintained in Purdue and Rhodes's SAP accounting system provide support for how Purdue classified the distribution in Purdue's Internal Distribution Analysis as either US Partner Cash Distributions, Ex-US Cash Distributions or Tax Distributions.

<sup>1</sup> The classification of distributions presented in this Cash Transfers of Value Report is based upon Purdue's and Rhode's Internal Distribution Analyses and the October 19, 2018 MDL Presentation.

## **Exhibit A - Cash Distributions Analysis, Detailed Procedures Performed**

10. Accessed and reviewed information and documents from Purdue, Rhodes and TXP employees:

- Held meetings and/or communicated with Purdue, Rhodes and TXP to gain an understanding of the accounting for and quantification of Cash Distributions made by Purdue and Rhodes from January 1, 2008 through December 31, 2018, including the types of documentation that are maintained by Purdue and Rhodes for distributions.
  - o A list of the Purdue, Rhodes and TXP employees we met with and/or communicated with about Cash Distributions is included in Appendix A.

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## **Exhibit B – Detailed Reconciliation of Purdue Net Cash Distributions to Audited Financial Statements**

## Exhibit B - Reconciliation of Purdue's Internal Distribution Analysis to Purdue's Audited Financial Statements<sup>1</sup>

| Description  | 2008                    | 2009                    | 2010                    | 2011                    | 2012                    | 2013                  | 2014                  | 2015                  | 2016                  | 2017                  | 2008 to 2017             |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|
| <b>US Partner Net Cash Distributions:</b>  |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       |                          |
| Purdue's Internal Distribution Analysis (Purdue)                                   | \$ 752,119,882          | \$ 898,949,268          | \$ 859,950,094          | \$ 585,601,043          | \$ 475,187,684          | \$ 318,553,587        | \$ 162,991,487        | \$ 243,201,192        | \$ 70,243,916         | \$ 198,544            | \$ 4,366,996,697         |
| Distributions from other Purdue entities   | -                       | -                       | -                       | 542,902                 | 542,902                 | 4,975,142             | 542,902               | 542,902               | 542,902               | 10,332,132            | 18,021,784               |
| Norwell Land Company (non-wholly owned Purdue subsidiary)                          | -                       | -                       | -                       | -                       | -                       | -                     | 2,170,802             | -                     | -                     | -                     | 2,170,802                |
| Koltan Pharmaceuticals (non-Purdue subsidiary)                                     | -                       | -                       | -                       | -                       | -                       | -                     | -                     | -                     | -                     | 260,049               | 260,049                  |
| Ikuwa Holdings, Inc. (non-Purdue subsidiary)                                       | -                       | -                       | -                       | -                       | -                       | -                     | -                     | -                     | -                     | -                     | -                        |
| Reinvestment in Purdue (contra distribution)                                       | -                       | -                       | -                       | (32,049,000)            | (35,846,302)            | (20,235,500)          | (35,486,411)          | (7,412,907)           | (23,170,000)          | -                     | (154,200,120)            |
| Accrued Distribution/Reversal  | -                       | -                       | -                       | -                       | -                       | -                     | -                     | (107,000,000)         | 107,000,000           | -                     | -                        |
| Accrued Distribution, Non-Cash   | -                       | -                       | -                       | -                       | -                       | -                     | -                     | (282,925)             | -                     | -                     | (282,925)                |
| <b>US Partner Net Cash Distributions per audited financial statements</b>          | <b>\$ 752,119,882</b>   | <b>\$ 898,949,268</b>   | <b>\$ 859,950,094</b>   | <b>\$ 554,094,945</b>   | <b>\$ 439,884,284</b>   | <b>\$ 303,293,229</b> | <b>\$ 130,218,780</b> | <b>\$ 129,331,187</b> | <b>\$ 154,333,893</b> | <b>\$ 10,790,725</b>  | <b>\$ 4,232,966,287</b>  |
| <b>Ex-US Distributions from Purdue's Internal Distribution Analysis</b>            | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ 112,381,191</b>   | <b>\$ 113,306,433</b>   | <b>\$ 122,393,943</b>   | <b>\$ 234,447,279</b> | <b>\$ 232,022,691</b> | <b>\$ 297,018,519</b> | <b>\$ 247,357,896</b> | <b>\$ -</b>           | <b>\$ 1,358,927,952</b>  |
| <b>Ex-US Distributions per audited financial statements</b>                        | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ 112,381,191</b>   | <b>\$ 113,306,433</b>   | <b>\$ 122,393,943</b>   | <b>\$ 234,447,279</b> | <b>\$ 232,022,691</b> | <b>\$ 297,018,519</b> | <b>\$ 247,357,896</b> | <b>\$ 246,739,484</b> | <b>\$ 1,605,667,436</b>  |
| <b>US Partner Net Cash Distributions plus Ex-US Cash Distributions</b>             | <b>\$ 752,119,882</b>   | <b>\$ 898,949,268</b>   | <b>\$ 972,331,285</b>   | <b>\$ 667,401,378</b>   | <b>\$ 562,278,227</b>   | <b>\$ 537,740,508</b> | <b>\$ 362,241,471</b> | <b>\$ 426,349,706</b> | <b>\$ 401,691,789</b> | <b>\$ 257,530,209</b> | <b>\$ 5,838,633,723</b>  |
| <b>Tax Distributions:</b>  |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       |                          |
| Purdue's Internal Distribution Analysis (Purdue) (gross)                           | \$ 549,082,447          | \$ 714,339,900          | \$ 656,182,792          | \$ 557,995,625          | \$ 459,522,179          | \$ 400,849,386        | \$ 435,568,873        | \$ 366,110,679        | \$ 249,814,863        | \$ 186,541,378        | \$ 4,576,008,122         |
| Tax Refunds Applied  | (8,879,329)             | (3,424,171)             | (2,340,574)             | (2,046,451)             | -                       | -                     | -                     | (541,675)             | -                     | -                     | (17,232,200)             |
| Purdue Assoc LP - US Trust 12/26/96  | 10,000                  | 10,000                  | 10,000                  | 10,000                  | 10,000                  | 15,000                | 10,850                | 10,850                | 10,850                | 10,850                | 108,400                  |
| Purdue Assoc LP - Trust B 11/5/74  | 10,000                  | 10,000                  | 10,000                  | 10,000                  | 10,000                  | 15,000                | 10,850                | 10,850                | 10,850                | 10,850                | 108,400                  |
| Norwell - Varus  | 8,742                   | -                       | -                       | -                       | -                       | -                     | -                     | -                     | -                     | -                     | 8,742                    |
| Norwell - Regio  | 41,144                  | 14,529                  | 8,404                   | -                       | -                       | -                     | -                     | -                     | 917,000               | 684                   | 981,761                  |
| Norwell JDS Trust  | 19,912                  | 7,925                   | 4,202                   | -                       | -                       | -                     | -                     | -                     | 458,500               | -                     | 490,539                  |
| Norwell RSS Trust  | 19,913                  | 7,923                   | 4,202                   | -                       | -                       | -                     | -                     | -                     | 458,500               | -                     | 490,538                  |
| Norwell Fixed Equity   | 711,374                 | 711,373                 | 711,373                 | 168,471                 | 168,471                 | 168,471               | 168,471               | 169,155               | 168,471               | -                     | 3,145,630                |
| <b>Tax Distributions per audited financial statements</b>                          | <b>\$ 541,024,203</b>   | <b>\$ 711,677,479</b>   | <b>\$ 654,590,399</b>   | <b>\$ 556,137,645</b>   | <b>\$ 459,710,650</b>   | <b>\$ 401,047,857</b> | <b>\$ 435,759,044</b> | <b>\$ 366,301,534</b> | <b>\$ 251,297,359</b> | <b>\$ 186,563,762</b> | <b>\$ 4,564,109,932</b>  |
| <b>Partner/Ex-US Distributions per audited financial statements</b>                | <b>\$ 752,119,882</b>   | <b>\$ 898,949,268</b>   | <b>\$ 972,331,285</b>   | <b>\$ 667,401,378</b>   | <b>\$ 562,278,227</b>   | <b>\$ 537,740,508</b> | <b>\$ 362,241,471</b> | <b>\$ 426,349,706</b> | <b>\$ 401,691,789</b> | <b>\$ 257,530,209</b> | <b>\$ 5,838,633,723</b>  |
| <b>Tax Distributions per audited financial statements</b>                          | <b>\$ 541,024,203</b>   | <b>\$ 711,677,479</b>   | <b>\$ 654,590,399</b>   | <b>\$ 556,137,645</b>   | <b>\$ 459,710,650</b>   | <b>\$ 401,047,857</b> | <b>\$ 435,759,044</b> | <b>\$ 366,301,534</b> | <b>\$ 251,297,359</b> | <b>\$ 186,563,762</b> | <b>\$ 4,564,109,932</b>  |
| <b>Recap:</b>  |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       |                          |
| <b>Net Cash Distributions (dollars in 000's)</b>                                   |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       |                          |
| Net Partner  | 752,120                 | 898,949                 | 859,950                 | 554,095                 | 439,884                 | 303,293               | 130,219               | 129,331               | 154,334               | 10,791                | 4,232,966                |
| Ex-US  | -                       | -                       | 112,381                 | 113,306                 | 122,394                 | 234,447               | 232,023               | 297,019               | 247,358               | 246,739               | 1,605,667                |
| Tax  | 541,024                 | 711,677                 | 654,590                 | 556,138                 | 459,711                 | 401,048               | 435,759               | 366,302               | 251,297               | 186,564               | 4,564,110                |
| <b>Total Net Cash Distribution</b>   | <b>1,293,144</b>        | <b>1,610,627</b>        | <b>1,626,922</b>        | <b>1,223,539</b>        | <b>1,021,989</b>        | <b>938,788</b>        | <b>798,001</b>        | <b>792,651</b>        | <b>652,989</b>        | <b>444,094</b>        | <b>10,402,744</b>        |
| <b>Net Cash Distributions From audited financial statements (dollars in 000's)</b> |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       |                          |
| Tax  | -                       | -                       | -                       | -                       | -                       | -                     | -                     | 366,302               | 251,297               | 186,563               | -                        |
| Non-Tax  | -                       | -                       | -                       | -                       | -                       | -                     | -                     | 426,349               | 401,692               | 257,530               | -                        |
| <b>Total Net Cash Distributions per Audit</b>                                      | <b>1,293,144</b>        | <b>1,610,627</b>        | <b>1,626,922</b>        | <b>1,223,539</b>        | <b>1,021,989</b>        | <b>938,788</b>        | <b>798,000</b>        | <b>792,651</b>        | <b>652,989</b>        | <b>444,093</b>        | <b>10,402,742</b>        |
| <b>Difference</b>  | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>           | <b>\$ 1</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ 1</b>           | <b>\$ 2</b>              |
| <b>Purdue Distributions:</b>   |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       |                          |
| US Partner Gross Cash Distribution   | \$ 752,119,882          | \$ 898,949,268          | \$ 859,950,094          | \$ 585,601,043          | \$ 475,187,684          | \$ 318,553,587        | \$ 162,991,487        | \$ 243,201,192        | \$ 70,243,916         | \$ 198,544            | \$ 4,366,996,697         |
| Ardley US Partner Net Cash Distribution Included in Total                          | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                     |
| Accrued Distribution/Reversal  | -                       | -                       | -                       | (32,049,000)            | (35,846,302)            | (20,235,500)          | (35,486,411)          | (7,412,907)           | (23,170,000)          | -                     | (154,200,120)            |
| Reinvestment in Purdue (contra distribution)                                       | -                       | -                       | -                       | -                       | -                       | -                     | -                     | -                     | -                     | -                     | -                        |
| <b>US Partner Net Cash Distribution</b>  | <b>\$ 752,119,882</b>   | <b>\$ 898,949,268</b>   | <b>\$ 859,950,094</b>   | <b>\$ 553,552,043</b>   | <b>\$ 439,341,382</b>   | <b>\$ 298,318,087</b> | <b>\$ 127,505,076</b> | <b>\$ 128,788,285</b> | <b>\$ 154,073,916</b> | <b>\$ 198,544</b>     | <b>\$ 4,212,796,577</b>  |
| <b>Ex-US Cash Distributions</b>  | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ 112,381,191</b>   | <b>\$ 113,306,433</b>   | <b>\$ 122,393,943</b>   | <b>\$ 234,447,279</b> | <b>\$ 232,022,691</b> | <b>\$ 297,018,519</b> | <b>\$ 247,357,896</b> | <b>\$ -</b>           | <b>\$ 1,358,927,952</b>  |
| <b>Investment in Associated Companies</b>  | <b>76,107,446</b>       | <b>111,576,000</b>      | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>\$ 187,683,446</b>    |
| Gross Tax Distributions  | 549,082,447             | 714,339,900             | 656,182,792             | 557,995,625             | 459,522,179             | 400,849,386           | 435,568,873           | 366,110,679           | 249,814,863           | 186,541,378           | 4,576,008,122            |
| Tax Refunds  | (8,879,329)             | (3,424,171)             | (2,340,574)             | (2,046,451)             | -                       | -                     | -                     | (541,675)             | -                     | -                     | (17,232,200)             |
| <b>Net Tax Distributions</b>   | <b>540,203,118</b>      | <b>710,915,729</b>      | <b>653,842,218</b>      | <b>555,949,174</b>      | <b>459,522,179</b>      | <b>400,849,386</b>    | <b>435,568,873</b>    | <b>366,110,679</b>    | <b>249,273,188</b>    | <b>186,541,378</b>    | <b>4,558,775,922</b>     |
| <b>Total Purdue Cash Distributions</b>   | <b>\$ 1,368,430,446</b> | <b>\$ 1,721,440,997</b> | <b>\$ 1,626,173,503</b> | <b>\$ 1,222,807,650</b> | <b>\$ 1,021,257,504</b> | <b>\$ 933,614,752</b> | <b>\$ 795,096,640</b> | <b>\$ 791,917,483</b> | <b>\$ 650,705,000</b> | <b>\$ 186,739,922</b> | <b>\$ 10,318,183,897</b> |
| <b>Total Purdue Distributions</b>  |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       | <b>\$ 10,318,183,897</b> |
| Less amounts shown as Investment in Associated Companies                           |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       | (187,683,446)            |
| <b>Subtotal - equity distributions per books</b>                                   |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       | <b>\$ 10,130,500,451</b> |
| <b>Reconciling Items:</b>  |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       |                          |
| Cash distributions by non-wholly owned/non-Purdue subsidiaries (a,b,c)             |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       | 20,452,635               |
| Tax distributions by non-wholly owned/non-Purdue subsidiaries (a,b,c)              |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       | 5,334,010                |
| Accrued distribution in 2016 not paid (e)  |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       | (282,925)                |
| Loans treated as distributions (f)   |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       | 246,739,484              |
| <b>Total reconciling items</b>   |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       | <b>\$ 272,243,204</b>    |
| <b>Total equity distributions per audited financial statements</b>                 |                         |                         |                         |                         |                         |                       |                       |                       |                       |                       | <b>\$ 10,402,743,655</b> |

- Notes to this reconciliation are included on the following two pages.
- Variance in certain amounts due to rounding differences.

<sup>1</sup> The reconciliation above is based on Purdue's audited financial statements that do not include the combined financial results for Rhodes.

## **Exhibit B - Reconciliation of Purdue's Internal Distribution Analysis to Purdue's Audited Financial Statements**

Notes to Reconciliation of Purdue's Internal Distribution Analysis to audited financial statements:

- a) PPLP was a Class B partner in Norwell Land Company, a non-wholly owned Purdue subsidiary ("Norwell"). PPLP had 73.928% participation in profits/distributions of Norwell and other Affiliated Entities had 26.072%.

Because the Cash Distributions shown in the October 19, 2018 MDL Presentation were intended to represent distributions of PPLP and its 100% owned subsidiaries, the \$10,318 million of Cash Distributions included in the October 19, 2018 MDL Presentation do not include \$23.1 million in distributions paid by Norwell to the Affiliated Entities, which held a 26.072% participation interest. This \$23.1 million in distributions were not made to PPLP and are not included in Purdue's Total Net Cash Distributions.

The audited financial statements of Purdue which combine Norwell's financial results include the \$23.1 million of distributions to Affiliated Entities, and therefore the \$23.1 million is listed as a reconciling difference between the October 19, 2018 MDL Presentation and the audited financial statements on the previous page. For the sake of clarification, this \$23.1 million distribution was transferred from Norwell (a non-wholly owned subsidiary of PPLP) to Affiliated Entities, and not to PPLP.

- b) Koltan Pharmaceutical shares, classified as marketable securities, were distributed by PPLP in 2014 and included as a cash distribution in the audited financial statements. The \$2.1 million distribution was shown in Purdue's Internal Distribution Analysis as a Non-Cash Distribution and is addressed in the Intercompany and Non-Cash Transfers Report.
- c) Ikuwa Holdings, Inc., a non-Purdue subsidiary, paid approximately \$260,000 of distributions in 2017. This distribution amount was not included in Purdue's Total Net Cash Distributions.

## **Exhibit B - Reconciliation of Purdue's Internal Distribution Analysis to Purdue's Audited Financial Statements**

- d) Purdue's Internal Distribution Analysis reflects gross cash distributions which are offset by reinvestment in the cumulative amount of \$154.2 million and tax refunds in the cumulative amount of \$17.2 million to arrive at Net Cash Distributions.
- e) The October 19, 2018 MDL Presentation reported a \$107.0 million accrued distribution as of December 31, 2015. The Purdue Net Cash Distributions include the \$107.0 million as a 2016 item, the year it was actually paid. As a result there is a timing difference between the October 19, 2018 MDL Presentation which reported distributions on an accrual basis and Purdue Net Cash Distribution which are reported on a cash basis. There is no effect on the Total Net Cash Distributions for the period from January 1, 2008 through December 31, 2017.
- f) Ex-US Cash Distributions made to Affiliated Entities in 2017 totaling \$312.6 million represent cash transfers to PRA L.P. which PRA L.P. then transferred to Ex-US Affiliates. As required by GAAP, \$246.7 million of this amount was recorded as Cash Distributions in Purdue's audited financial statements for the year ended December 31, 2017. PRA L.P. subsequently issued promissory notes for these cash transfers to Purdue, and the full amounts of these loans (\$312.6 million) have since been repaid in full with interest.
- g) In 2008 and 2009, Purdue reported cash paid to Ex-US Affiliated Entities as an Investment in Associated Companies, which represented cash that flowed to a wholly owned entity of Purdue and then to an Ex-US Affiliated Entity. These amounts were recorded in audited financial statements as investing activities in the statements of cash flows.



## **Exhibit C – Combined Purdue and Rhodes Detailed Schedules of Cash Transfers**

*Based upon the reconciliation and testing work we performed on the distribution and loan information reported in the October 19, 2018 MDL Presentation, Purdue's Internal Distribution Analysis, Purdue's audited financial statements and Purdue's SAP accounting system, we have prepared detailed cash transfer schedules included in this Exhibit.*

Source: Distribution and loan amounts reported in the Purdue Internal Distribution Analysis and identified in Purdue's SAP accounting system (accounts payable). Distribution and loan classifications (Tax and Non-Tax) used herein are based upon Purdue's Internal Distribution Analysis and the October 19, 2018 MDL Presentation.

Note: Distributions to Beacon Company are included in the payee names Beacon Co and Beacon Trust Company Limited.

## Exhibit C – Purdue and Rhodes Detailed Schedules of Cash Transfers

The schedules presented on the following pages show cash transfers by payee and payor as recorded in Purdue and Rhodes’s SAP accounts payable ledger.

- As illustrated in the flow of funds analysis section of this Cash Transfers of Value Report, Cash Distributions ordinarily flowed up from Purdue and passed through to one or more intermediate Affiliated Entities before reaching the intended recipient of the distribution (according to the distribution authorization documents obtained from the SAP accounting system).
- The SAP payor entity that is listed represents the last entity making a distribution whose books and records are maintained in the same SAP accounting system as Purdue and Rhodes.<sup>1</sup> The intermediate transfers passed through the Affiliated Entities whose books and records are maintained in the same SAP accounting system as Purdue and Rhodes are usually recorded by general ledger entry and not through accounts payable.
- The SAP payee entity appears as the last entity that was paid by the payor entity whose books and records are maintained in the same SAP accounting system as Purdue and Rhodes. The SAP payee entities are listed in the schedules on the following pages, and the books and records of those payee entities are not maintained in the same SAP accounting system as Purdue and Rhodes.
- The classifications of Cash Distributions and loans as Tax and Non-Tax are based upon Purdue’s and Rhodes’s Internal Distribution Analyses and the October 19, 2018 MDL Presentation.

<sup>1</sup> Payor entities whose books and records are maintained in the same SAP accounting system as Purdue and Rhodes include Purdue Pharma LP (208), Coventry Technologies L.P. (230), New Suffolk Holdings LLP (232), Lucien Holdings S.ar.l (233), Avrio Health L.P. (307), PLP Assoc Holdings L.P. (401), RSJ Company L.P. (408), BR Holdings Assoc L.P. (413), PRA L.P. (416), Purdue BioPharma L.P. (420) and SVC Pharma L.P. (507).



# Exhibit C – Purdue and Rhodes Detailed Schedules of Cash Transfers

## Non-Tax Cash Transfers Identified in Accounts Payable<sup>1</sup> (dollars in thousands)

| Payee  | 2008              | 2009              | 2010              | 2011              | 2012              | 2013            | 2014             | 2015              | 2016              | 2017              | 2018        | 2019                |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|------------------|-------------------|-------------------|-------------------|-------------|---------------------|
| ROSEBAT MEDICAL COMPANY LP                   | \$ 375,000        | \$ 439,567        | \$ 431,098        | \$ 299,851        | \$ 235,430        | \$ 19,464       | \$ 88,175        | \$ 134,287        | \$ 37,641         | \$ 1,483          | \$ -        | \$ 2,220,328        |
| BEACON CO                                    | -                 | 14,871            | 431,098           | 299,876           | 233,450           | 19,464          | 88,175           | 154,037           | 37,641            | 1,483             | -           | 1,420,577           |
| BEACON TRUST COMPANY LIMITED                 | 250,000           | 424,696           | -                 | -                 | -                 | -               | -                | -                 | -                 | -                 | -           | 675,325             |
| LUCIEN HOLDINGS S.A.R.L. / SUBSIDIARIES      | 76,200            | 111,576           | -                 | 1,104             | 1,042             | 890             | 25,86            | 3,104             | 11,3              | -                 | 42,157      | 304,869             |
| IND SARL                                     | -                 | -                 | 20,843            | 38,622            | 42,079            | 1,082           | 71,88            | 4,441             | -                 | -                 | -           | 183,055             |
| FLIRA SARL                                   | -                 | -                 | 19,835            | 24,955            | 28,155            | 15,942          | 14,01            | 6,435             | 6,3               | -                 | -           | 138,647             |
| MUNDIPHARMA S.A.                             | -                 | -                 | 32,869            | 1,058             | -                 | 8,379           | 1,92             | 2,880             | 36,0              | -                 | 26,703      | 132,369             |
| MUNDIPHARMA SINGAPORE                        | -                 | -                 | -                 | -                 | -                 | -               | -                | 1,700             | 12,3              | -                 | 104,047     | 128,052             |
| REIGO TRUSTEE LIMITED                        | 124,371           | -                 | -                 | -                 | -                 | -               | -                | -                 | -                 | -                 | -           | 124,371             |
| MUNDIBIOPHARMA LIMITED                       | -                 | -                 | -                 | -                 | -                 | -               | -                | 3,434             | 36,2              | -                 | 37,576      | 113,540             |
| SOFY SARL                                    | -                 | -                 | 18,377            | 29,174            | 19,149            | 8,555           | 4,60             | 6,605             | 4,0               | -                 | -           | 94,065              |
| MUNDIPHARMA SINGAPORE LTD                    | -                 | -                 | -                 | -                 | -                 | 9,700           | 10,00            | 17,000            | 19,6              | -                 | -           | 76,325              |
| MUNDIPHARMA SINGAPORE SCHLUND GMBH & CO. KG  | -                 | -                 | -                 | 6,670             | 12,950            | 9,650           | -                | 24,924            | -                 | -                 | -           | 74,194              |
| ACCARDI SARL                                 | -                 | -                 | -                 | -                 | -                 | -               | -                | 5,381             | 55,6              | -                 | 10,375      | 71,377              |
| BOETTI CORP                                  | -                 | -                 | -                 | -                 | 327               | 2,424           | 18,51            | 1,001             | 12,4              | -                 | 7,838       | 66,881              |
| BOLDINI CORPORATION                          | -                 | -                 | -                 | -                 | -                 | 2,751           | 18,51            | 1,001             | 12,4              | -                 | 7,838       | 66,881              |
| BULLA SARL                                   | -                 | -                 | 7,458             | 7,697             | 9,249             | 1,031           | 8,21             | -                 | 1,9               | -                 | -           | 47,164              |
| CLOVIO CORP                                  | -                 | -                 | -                 | -                 | -                 | 8,808           | 8,50             | 5,800             | 4,2               | -                 | 3,975       | 31,638              |
| HAYEZ CORP                                   | -                 | -                 | -                 | -                 | 902               | 6,590           | 1,70             | 6,400             | 6,0               | -                 | -           | 25,762              |
| MUNDIPHARMA SINGAPORE LIMITED                | -                 | -                 | -                 | -                 | -                 | 2,200           | 1,40             | 4,100             | 8,4               | -                 | -           | 20,490              |
| NITID SARL                                   | -                 | -                 | 3,061             | 1,288             | 1,065             | 7,875           | 4,80             | 1,300             | 1,3               | -                 | -           | 20,430              |
| HOKOL S A R L                                | -                 | -                 | -                 | -                 | 2,345             | 1,721           | 8,93             | -                 | -                 | -                 | -           | 13,459              |
| MUNDIPHARMA SINGAPORE AG                     | -                 | -                 | -                 | -                 | -                 | 3,000           | -                | -                 | -                 | -                 | -           | 13,000              |
| MUNDIPHARMA SINGAPORE PHARMACEUTICALS SD BHD | -                 | -                 | -                 | -                 | -                 | 3,460           | 1,50             | 3,170             | 2,7               | -                 | -           | 12,780              |
| MALTUS CORPORATION                           | -                 | -                 | -                 | -                 | -                 | 700             | 1,81             | 2,900             | 3,4               | -                 | 1,625       | 12,306              |
| MEXCUS CORPORATION                           | -                 | -                 | -                 | -                 | -                 | 700             | 1,81             | 2,900             | 3,4               | -                 | 1,625       | 12,306              |
| SONTI SARL                                   | -                 | -                 | -                 | -                 | 4,171             | 2,640           | 1,13             | 817               | -                 | -                 | -           | 10,141              |
| FILII SARL                                   | -                 | -                 | 818               | 3,329             | 473               | 523             | 105              | -                 | 3                 | -                 | -           | 6,275               |
| IREY SARL                                    | -                 | -                 | 5,106             | -                 | 265               | 196             | 413              | -                 | 2                 | -                 | -           | 6,199               |
| BANELA CORPORATION                           | -                 | -                 | -                 | -                 | 6,000             | -               | -                | -                 | -                 | -                 | -           | 6,000               |
| RAYMOND R SACKLER TR 1B 12231989             | -                 | -                 | -                 | -                 | 3,000             | -               | -                | -                 | -                 | -                 | -           | 3,000               |
| RAYMOND R SACKLER TR 2B 12231989             | -                 | -                 | -                 | -                 | 3,000             | -               | -                | -                 | -                 | -                 | -           | 3,000               |
| MUNDIPHARMA SINGAPORE PHARMACEUTICALS BV     | -                 | -                 | -                 | -                 | -                 | 1,600           | -                | -                 | -                 | -                 | -           | 1,600               |
| NONTAG SARL                                  | -                 | -                 | 80                | 1,002             | 133               | -               | 76               | -                 | -                 | -                 | -           | 1,491               |
| PORTHOS SARL                                 | -                 | -                 | 121               | -                 | -                 | 85              | -                | 141               | 5                 | -                 | -           | 1,293               |
| SONGOL SARL                                  | -                 | -                 | 141               | 215               | 87                | 65              | -                | -                 | -                 | -                 | -           | 508                 |
| CUMULATIVE REMAINING                         | -                 | (3)               | (1)               | -                 | -                 | 1               | (1)              | (1)               | -                 | -                 | -           | (3)                 |
| <b>total</b>                                 | <b>\$ 826,000</b> | <b>\$ 990,708</b> | <b>\$ 970,904</b> | <b>\$ 714,841</b> | <b>\$ 601,294</b> | <b>\$ 9,496</b> | <b>\$ 88,151</b> | <b>\$ 531,708</b> | <b>\$ 314,300</b> | <b>\$ 246,725</b> | <b>\$ -</b> | <b>\$ 6,139,885</b> |

- Annual distribution amounts to Lucien Holdings S.ar.l. and its subsidiaries were included in Purdue’s Internal Distribution Analysis and those distributions are recorded in the Purdue’s audited financial statements as Investment in Associated Companies for the years ended December 31, 2008 and 2009. The Cash Distribution amounts paid to Lucien Holdings S.ar.l. and its subsidiaries included in this schedule are based on the annual distribution amounts included in Purdue’s Internal Distribution Analysis and audited financial statements.
  - o Individual distribution amounts paid to Lucien Holdings S.ar.l. and its subsidiaries were not included in Purdue’s Internal Distribution Analysis.
  - o As a result of foreign currency adjustments and unavailability of individual transaction amounts included in Purdue’s Internal Distribution Analysis, each individual distribution amount paid to Lucien Holdings S.ar.l. and its subsidiaries could not be identified in Purdue’s SAP accounts payable system.
- Raymond R Sackler Trust 1B is the name on the bank account of the trust that owns Linarite Holdings LLC.
- Raymond R Sackler Trust 2B is the name on the bank account of the trust that owns Perthlite Holdings LLC.
- The amounts identified in accounts payable for 2017 include \$246.7 million of cash transfers related to promissory notes issued by PRA L.P. to Purdue, which PRA L.P. then transferred to Ex-US Affiliates. These loans have since been repaid in full with interest.

<sup>1</sup> Non-Tax cash transfers include Cash Distributions and loans that Purdue made to PRA L.P. in 2017.

## Exhibit C – Purdue and Rhodes Detailed Schedules of Cash Transfers

### Tax Distributions Identified in Accounts Payable<sup>1</sup> (dollars in thousands)

| SAP Payee                           | 2008              | 2009              | 2010              | 2011              | 2012              | 2013              | 2014              | 2015              | 2016              | 2017              | Total               |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| UNITED STATES TREASURY              | \$ 520,497        | \$ 309,504        | \$ 189,943        | \$ 239,175        | \$ 206,131        | \$ 164,113        | \$ 196,157        | \$ 204,573        | \$ 111,942        | \$ 49,600         | \$ 2,291,342        |
| ROSEBAY MEDICAL COMPANY LP          | 5,879             | 343,311           | 104,884           | 25,579            | 220,141           | 192,757           | 227,600           | 132,708           | 119,410           | 71,785            | 1,874,048           |
| STATE OF NJ                         | 13,260            | 13,042            | 11,724            | 16,889            | 11,741            | 8,050             | 8,200             | 6,705             | 4,050             | 2,000             | 96,665              |
| BEACON CO                           | -                 | -                 | -                 | 9,255             | 12,671            | 24,990            | 27,908            | 13,632            | 4,200             | 450               | 93,105              |
| NORTH CAROLINA DEPT OF REVENUE      | 2,505             | 9,000             | 11,957            | 16,938            | 9,500             | 9,271             | 7,750             | 6,779             | 6,930             | 4,500             | 79,130              |
| BEACON TRUST COMPANY LIMITED        | -                 | 19,927            | 27,561            | 4,302             | -                 | -                 | -                 | -                 | -                 | -                 | 51,790              |
| CT COMMISSIONER OF REVENUE SERVICES | -                 | -                 | 82                | 451               | 1                 | 1,223             | 553               | 1,623             | 2,490             | 21,600            | 28,023              |
| CONNECTICUT COMMISSIONER OF REVENUE | -                 | 13,000            | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 13,000              |
| NEW YORK STATE INCOME TAX           | 4,980             | 5,039             | 1,478             | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 12,497              |
| TREASURER STATE OF OHIO             | -                 | -                 | -                 | 4,025             | 1,831             | 1,189             | 1,408             | 1,354             | 500               | 100               | 11,256              |
| RHODE ISLAND DIVN OF TAXATION       | 2,964             | -                 | -                 | 350               | 1,071             | 1,025             | 3,792             | 1,086             | 606               | 40                | 10,938              |
| CA FRANCHISE TAX BOARD              | -                 | -                 | -                 | -                 | -                 | 1,800             | 3,025             | 1,809             | 1,455             | -                 | 9,089               |
| RI DIV OF TAXATION                  | 4,035             | 1,663             | 1,987             | 420               | -                 | -                 | -                 | -                 | -                 | -                 | 8,105               |
| GEORGIA DEPARTMENT OF REVENUE       | 555               | 634               | 1,536             | 900               | 501               | 80                | 475               | 505               | 475               | 75                | 5,685               |
| MICHAEL COSTANZA CPA CLIENT         | -                 | -                 | 483               | 2,119             | 1,137             | 1,460             | 260               | -                 | -                 | -                 | 5,459               |
| COMPROLLER OF MARYLAND              | 697               | 793               | 604               | 453               | 341               | 274               | 314               | 357               | 283               | 140               | 4,264               |
| KENTUCKY STATE TREASURER            | -                 | -                 | 1,005             | 890               | 651               | 588               | 272               | 149               | 130               | -                 | 3,684               |
| NYC DEPARTMENT OF FINANCE           | -                 | -                 | 1,934             | 1,150             | 271               | -                 | 75                | 43                | 8                 | -                 | 3,485               |
| ALABAMA DEPT OF REVENUE             | 592               | 438               | 216               | -                 | 401               | 350               | 325               | 350               | 330               | 100               | 3,101               |
| MICHIGAN DEPARTMENT OF TREASURY     | -                 | -                 | -                 | -                 | 691               | 643               | 625               | 560               | 180               | -                 | 2,703               |
| ILLINOIS DEPARTMENT OF REVENUE      | -                 | -                 | 463               | 307               | -                 | -                 | -                 | 868               | 700               | -                 | 2,338               |
| NYS COMMISSIONER OF TAXATION & FIN  | -                 | -                 | -                 | -                 | -                 | -                 | 701               | 575               | 340               | 135               | 1,751               |
| MINNESOTA REVENUE                   | 270               | 275               | 137               | -                 | -                 | -                 | 135               | 379               | 185               | -                 | 1,381               |
| ARIZONA DEPT OF REVENUE             | 278               | 318               | 158               | -                 | -                 | -                 | 126               | 148               | 80                | -                 | 1,108               |
| COLORADO DEPARTMENT OF REVENUE      | -                 | -                 | -                 | 115               | 161               | 105               | 180               | 97                | 90                | -                 | 756                 |
| MAINE REVENUE SERVICES              | 127               | 232               | 39                | 30                | 11                | 15                | 11                | 11                | 10                | 8                 | 489                 |
| OHIO DEPARTMENT OF TAXATION         | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 380               | 380                 |
| OREGON DEPARTMENT OF REVENUE        | -                 | -                 | -                 | -                 | 31                | 238               | 5                 | 22                | 7                 | 10                | 312                 |
| DELAWARE DIVISION OF REVENUE        | 46                | 52                | 58                | -                 | -                 | -                 | 23                | 23                | 20                | -                 | 222                 |
| TREASURER STATE OF MAINE            | 2                 | -                 | 117               | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 119                 |
| COMMISSIONER OF REVENUE SERVICES    | 45                | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 45                  |
| CUMULATIVE ROUNDING                 | -                 | 1                 | (1)               | (1)               | (1)               | -                 | (1)               | (3)               | -                 | -                 | (6)                 |
| <b>Total</b>                        | <b>\$ 556,732</b> | <b>\$ 717,229</b> | <b>\$ 664,365</b> | <b>\$ 548,128</b> | <b>\$ 467,321</b> | <b>\$ 408,171</b> | <b>\$ 479,919</b> | <b>\$ 371,353</b> | <b>\$ 254,111</b> | <b>\$ 150,923</b> | <b>\$ 4,616,264</b> |

- Accounts payable activity for the payee Michael Costanza, CPA are payments to various state taxing authorities made on behalf of Beacon Company. Purdue wired funds to Michael Costanza, CPA which would be responsible for remitting the estimated quarterly payments to the appropriate state authorities. We are unable to determine whether payments made to Michael Costanza, CPA were in turn made to the appropriate taxing authorities.

<sup>1</sup> We are unable to determine from the books and records maintained by Purdue and Rhodes whether Rosebay Medical Company L.P. or Beacon Company used the distributions to make tax-related payments to the appropriate taxing authorities.



# Exhibit C – Purdue and Rhodes Detailed Schedules of Cash Transfers

Entity-Level Cash Transfers (Non-Tax Cash Transfers<sup>1</sup> and Tax Distributions<sup>2</sup>) by Year (dollars in thousands);  
Page 1 of 4

| SAP Entity                                   | 2008              | 2009              | 2010              | 2011             | 2012             | 2013             | 2014             | 2015             | 2016             | 2017             | Total            |
|--|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Purdue Pharma L.P. (208)</b>              |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                  |
| UNITED STATES TREASURY                       | \$ 515,847        | \$ -              | \$ 814            | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | 518,661          |
| LUCIEN HOLDING SARL / SUBSIDIARIES           | 76,107            | 111,576           | -                 | -                | -                | -                | -                | -                | -                | -                | 187,683          |
| ROSEBAY MEDICAL COMPANY LP                   | -                 | 7,952             | 633               | 14,890           | 12,499           | 10,820           | 9,850            | 9,588            | 4,700            | 22,050           | 111,175          |
| STATE OF NJ                                  | 13,260            | 13,042            | 724               | 14,289           | 11,499           | 8,050            | 8,200            | 6,705            | 4,700            | 2,000            | 96,665           |
| NORTH CAROLINA DEPT OF REVENUE               | 2,500             | 9,000             | 286               | 14,238           | 9,500            | 8,871            | 7,350            | 6,066            | 4,700            | 4,500            | 76,061           |
| BEACON CO                                    | -                 | -                 | 1,755             | 12,571           | 12,571           | 9,650            | 9,300            | 7,975            | 1,200            | 450              | 53,500           |
| BEACON TRUST COMPANY LIMITED                 | -                 | 7,952             | 561               | 4,301            | 490              | 1,220            | 550              | 1,613            | 1,000            | 21,600           | 39,814           |
| CT COMMISSIONER OF REVENUE SERVICE           | -                 | -                 | 92                | -                | -                | -                | -                | -                | -                | -                | 28,000           |
| TREASURER STATE OF OHIO                      | -                 | -                 | -                 | 4,005            | 1,300            | 1,189            | 1,350            | 1,347            | 100              | 100              | 11,191           |
| FLIRA SARL                                   | -                 | -                 | 615               | -                | -                | -                | -                | -                | -                | -                | 9,615            |
| IND SARL                                     | -                 | -                 | 774               | -                | -                | -                | -                | -                | -                | -                | 8,774            |
| CA FRANCHISE TAX BOARD                       | -                 | -                 | -                 | -                | -                | 1,800            | 2,075            | 2,115            | 1,020            | -                | 7,015            |
| GEORGIA DEPARTMENT OF REVENUE                | 552               | 634               | 536               | 800              | 500              | 80               | 475              | 505              | 400              | 75               | 5,682            |
| NEW YORK STATE INCOME TAX                    | 4,970             | 325               | -                 | -                | -                | -                | -                | -                | -                | -                | 5,295            |
| BULLA SARL                                   | -                 | -                 | 906               | -                | -                | -                | -                | -                | -                | -                | 3,906            |
| NYC DEPARTMENT OF FINANCE                    | -                 | -                 | 934               | 1,130            | 205              | -                | -                | -                | -                | -                | 3,359            |
| RHODE ISLAND DEPT OF TAXATION                | 2,964             | -                 | -                 | -                | -                | -                | 65               | 96               | 25               | 40               | 3,190            |
| COMPTROLLER OF MARYLAND                      | 692               | 726               | 472               | 230              | 209              | 220              | 170              | 167              | 128              | -                | 3,132            |
| NITID SARL                                   | -                 | -                 | 981               | -                | -                | -                | -                | -                | -                | -                | 2,981            |
| RI DIV OF TAXATION                           | 2,935             | -                 | -                 | -                | -                | -                | -                | -                | -                | -                | 2,935            |
| MICHIGAN DEPARTMENT OF TREASURY              | -                 | -                 | -                 | -                | 100              | 643              | 625              | 560              | 100              | -                | 2,703            |
| ALABAMA DEPT OF REVENUE                      | -                 | -                 | -                 | -                | 400              | 350              | 325              | 350              | 100              | 100              | 1,855            |
| SOFY SARL                                    | -                 | -                 | 683               | -                | -                | -                | -                | -                | -                | -                | 1,683            |
| ILLINOIS DEPARTMENT OF REVENUE               | -                 | -                 | 234               | 114              | -                | -                | -                | 338              | 600              | -                | 993              |
| MAINE REVENUE SERVICES                       | 127               | 232               | 39                | 30               | 30               | 15               | 11               | 11               | 10               | 8                | 489              |
| OHIO DEPARTMENT OF TAXATION                  | -                 | -                 | -                 | -                | -                | -                | -                | -                | -                | 380              | 380              |
| MICHAEL COSTA (PA CLIENT)                    | -                 | -                 | -                 | 194              | -                | -                | -                | -                | -                | -                | 194              |
| COLORADO DEPARTMENT OF REVENUE               | -                 | -                 | -                 | 115              | 10               | -                | -                | -                | -                | -                | 165              |
| PORTHOS SARL                                 | -                 | -                 | 121               | -                | -                | -                | -                | -                | -                | -                | 121              |
| TREASURER STATE OF MAINE                     | -                 | -                 | 117               | -                | -                | -                | -                | -                | -                | -                | 117              |
| COMMISSIONER OF REVENUE SERVICES             | 45                | -                 | -                 | -                | -                | -                | -                | -                | -                | -                | 45               |
| KENTUCKY STATE TREASURER                     | -                 | -                 | -                 | -                | -                | -                | 2                | -                | -                | -                | 2                |
| <b>Purdue Pharma L.P. (208) Total</b>        | <b>\$ 619,999</b> | <b>\$ 1,439</b>   | <b>\$ 512</b>     | <b>\$ 61,111</b> | <b>\$ 50,000</b> | <b>\$ 42,908</b> | <b>\$ 40,348</b> | <b>\$ 7,436</b>  | <b>\$ 27,000</b> | <b>\$ 51,303</b> | <b>1,187,381</b> |
| <b>Coventry Technologies L.P (230)</b>       |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                  |
| ROSEBAY MEDICAL COMPANY LP                   | \$ 4,650          | \$ 900            | \$ 4,105          | \$ 11,902        | \$ 7,700         | \$ 3,943         | \$ 21,294        | \$ 4,712         | \$ 1,000         | \$ -             | \$ 62,747        |
| UNITED STATES TREASURY                       | 4,650             | 5,883             | 844               | 405              | 4,400            | 3,548            | 19,222           | 4,586            | 1,000            | -                | 52,849           |
| BEACON CO                                    | -                 | -                 | -                 | 14,200           | 3,000            | 340              | 1,843            | 71               | -                | -                | 17,754           |
| RHODE ISLAND DEPT OF TAXATION                | -                 | -                 | -                 | 10               | 1,000            | 1,025            | 3,727            | 990              | 100              | -                | 7,748            |
| RI DIV OF TAXATION                           | 1,100             | 1,663             | 987               | 400              | -                | -                | -                | -                | -                | -                | 5,170            |
| NORTH CAROLINA DEPT OF REVENUE               | -                 | -                 | 525               | 800              | -                | 400              | 400              | 713              | 100              | -                | 2,918            |
| MICHAEL COSTA (PA CLIENT)                    | -                 | -                 | -                 | 45               | -                | 45               | 20               | -                | -                | -                | 207              |
| NYS COMMISSIONER OF TAXATION & FIN           | -                 | -                 | -                 | -                | -                | -                | 136              | -                | -                | -                | 136              |
| NYC DEPARTMENT OF FINANCE                    | -                 | -                 | -                 | -                | -                | -                | 75               | 43               | -                | -                | 126              |
| NEW YORK STATE INCOME TAX                    | -                 | -                 | 135               | -                | -                | -                | -                | -                | -                | -                | 135              |
| TREASURER STATE OF OHIO                      | -                 | -                 | -                 | -                | -                | -                | 58               | 7                | -                | -                | 65               |
| COMPTROLLER OF MARYLAND                      | -                 | -                 | 3                 | 3                | -                | -                | 18               | -                | -                | -                | 27               |
| KENTUCKY STATE TREASURER                     | -                 | -                 | -                 | -                | -                | -                | 8                | 14               | 2                | -                | 24               |
| CT COMMISSIONER OF REVENUE SERVICE           | -                 | -                 | -                 | 1                | -                | 3                | 3                | 10               | -                | -                | 23               |
| BEACON TRUST COMPANY LIMITED                 | -                 | -                 | -                 | 1                | -                | -                | -                | -                | -                | -                | 1                |
| <b>Coventry Technologies L.P (230) Total</b> | <b>\$ 10,400</b>  | <b>\$ 8,446</b>   | <b>\$ 11,899</b>  | <b>\$ 28,117</b> | <b>\$ 16,100</b> | <b>\$ 9,312</b>  | <b>\$ 46,810</b> | <b>\$ 11,134</b> | <b>\$ 2,000</b>  | <b>\$ -</b>      | <b>149,950</b>   |
| <b>Subtotal by Page</b>                      | <b>\$ 630,399</b> | <b>\$ 109,885</b> | <b>\$ 114,111</b> | <b>\$ 91,183</b> | <b>\$ 67,100</b> | <b>\$ 52,220</b> | <b>\$ 87,158</b> | <b>\$ 19,570</b> | <b>\$ 32,000</b> | <b>\$ 51,303</b> | <b>1,337,331</b> |

<sup>1</sup> Non-Tax cash transfers include Cash Distributions and loans that Purdue made to PRA L.P. in 2017.

<sup>2</sup> We are unable to determine from the books and records maintained by Purdue and Rhodes whether Rosebay Medical Company L.P. or Beacon Company used the distributions to make tax-related payments to the appropriate taxing authorities.

# Exhibit C – Purdue and Rhodes Detailed Schedules of Cash Transfers

Entity-Level Cash Transfers (Non-Tax Cash Transfers<sup>1</sup> and Tax Distributions<sup>2</sup>) by Year (dollars in thousands);

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| Entity                                     | 2008 | 2009       | 2010         | 2011         | 2012       | 2013      | 2014      | 2015      | 2016      | 2017      | Total        |              |
|--|------|------------|--------------|--------------|------------|-----------|-----------|-----------|-----------|-----------|--------------|--------------|
| <b>New Suffolk Holdings LP (232)</b>       |      |            |              |              |            |           |           |           |           |           |              |              |
| MUNDIPHARMA DISTRIBUTION AND GMBH & CO KG  | \$   | \$         | \$           | \$ 6,670     | \$ 12,950  | \$ 29,650 | \$        | \$ 14,974 | \$        | \$        | \$ 74,194    |              |
| <b>New Suffolk Holdings LP (232) Total</b> | \$   | \$         | \$           | \$ 6,670     | \$ 12,950  | \$ 29,650 | \$        | \$ 14,974 | \$        | \$        | \$ 74,194    |              |
| <b>Lucien Holdings Sarl (233)</b>          |      |            |              |              |            |           |           |           |           |           |              |              |
| IND SARL                                   | \$   | \$         | \$           | \$           | \$ 4,463   | \$        | \$        | \$        | \$        | \$        | \$ 4,463     |              |
| IBAYEZ CORP                                |      |            |              |              | 902        |           | 2,000     |           |           |           | 2,902        |              |
| MALTUS CORPORATION                         |      |            |              |              |            |           | 1,250     |           |           |           | 1,250        |              |
| CLOVIO CORP                                |      |            |              |              |            |           | 1,200     |           |           |           | 1,200        |              |
| HOKOL SARL                                 |      |            |              |              | 1,111      |           |           |           |           |           | 1,111        |              |
| BOETTI CORP                                |      |            |              |              |            | 750       |           |           |           |           | 750          |              |
| BOLDINI CORPORATION                        |      |            |              |              |            | 750       |           |           |           |           | 750          |              |
| <b>Lucien Holdings Sarl (233) Total</b>    | \$   | \$         | \$           | \$           | \$ 6,476   | \$ 1,500  | \$ 4,450  | \$        | \$        | \$        | \$ 12,426    |              |
| <b>Purdue Pharma Inc (304)</b>             |      |            |              |              |            |           |           |           |           |           |              |              |
| BANFLA CORPORATION                         | \$   | \$         | \$           | \$           | \$ 3,000   | \$        | \$        | \$        | \$        | \$        | \$ 3,000     |              |
| RAYMOND R SACKLER TRUST 1B 12231989        |      |            |              |              | 1,500      |           |           |           |           |           | 1,500        |              |
| RAYMOND R SACKLER TRUST 2B 12231989        |      |            |              |              | 1,500      |           |           |           |           |           | 1,500        |              |
| <b>Purdue Pharma Inc (304) Total</b>       | \$   | \$         | \$           | \$           | \$ 6,000   | \$        | \$        | \$        | \$        | \$        | \$ 6,000     |              |
| <b>Avrio Health L.P. (305)</b>             |      |            |              |              |            |           |           |           |           |           |              |              |
| NEW YORK STATE DEPARTMENT OF TAX           | \$   | \$         | \$           | \$           | \$         | \$        | \$        | \$        | \$        | \$        | \$ 10        |              |
| NORTH CAROLINA DEPT OF REVENUE             |      |            |              |              |            |           |           |           |           |           | 5            |              |
| COMPTROLLER OF MICHIGAN                    |      |            |              |              |            |           |           |           |           |           | 5            |              |
| GEORGIA DEPARTMENT OF REVENUE              |      |            |              |              |            |           |           |           |           |           | 3            |              |
| TREASURER STATE OF MAINE                   |      |            |              |              |            |           |           |           |           |           | 2            |              |
| <b>Avrio Health L.P. (305) Total</b>       | \$   | \$         | \$           | \$           | \$         | \$        | \$        | \$        | \$        | \$        | \$ 25        |              |
| <b>PLP Assoc Holdings LP (401)</b>         |      |            |              |              |            |           |           |           |           |           |              |              |
| ROSEBAY MEDICAL COMPANY LP                 | \$   | \$ 376     | \$ 774       | \$ 584,476   | \$ 65,044  | \$        | \$        | \$        | \$        | \$        | \$ 1,799,775 |              |
| BEACON TRUST COMPANY LIMITED               |      | 250        | 436          |              |            |           |           |           |           |           | 687,300      |              |
| UNITED STATES TRUSTEES                     |      |            | 303,600      | 280,288      | 64,100     |           |           |           |           |           | 648,005      |              |
| BEACON CO                                  |      |            | 14,800       | 300,330      |            |           |           |           |           |           | 315,201      |              |
| REIGO TRUSTEE LIMITED                      |      | 124        |              |              |            |           |           |           |           |           | 124,371      |              |
| CONNECTICUT COMMISSIONER OF REVENUE        |      |            | 13,000       |              |            |           |           |           |           |           | 13,000       |              |
| NEW YORK STATE DEPARTMENT OF TAX           |      |            | 4,700        | 2,340        |            |           |           |           |           |           | 7,057        |              |
| MICHAEL COSTANZO (TRAFFIC CLIENT)          |      |            |              | 48           | 790        |           |           |           |           |           | 1,273        |              |
| ALABAMA DEPT OF REVENUE                    |      | 84         | 400          | 210          |            |           |           |           |           |           | 1,246        |              |
| KENTUCKY STATE TREASURER                   |      |            |              | 1,000        |            |           |           |           |           |           | 1,005        |              |
| ARIZONA DEPT OF REVENUE                    |      |            | 300          | 150          |            |           |           |           |           |           | 754          |              |
| MINNESOTA REVENUE                          |      |            | 200          | 130          |            |           |           |           |           |           | 682          |              |
| ILLINOIS DEPARTMENT OF REVENUE             |      |            |              | 220          |            |           |           |           |           |           | 228          |              |
| DELAWARE DIVISION OF REVENUE               |      |            |              | 50           |            |           |           |           |           |           | 156          |              |
| NORTH CAROLINA DEPT OF REVENUE             |      |            |              | 140          |            |           |           |           |           |           | 146          |              |
| COMPTROLLER OF MICHIGAN                    |      |            |              |              |            |           |           |           |           |           | 67           |              |
| <b>PLP Assoc Holdings LP (401) Total</b>   | \$   | \$ 752,440 | \$ 1,548,000 | \$ 1,169,865 | \$ 129,934 | \$        | \$        | \$        | \$        | \$        | \$ 3,600,266 |              |
| <b>PLP Assoc Holdings Inc (402)</b>        |      |            |              |              |            |           |           |           |           |           |              |              |
| BANFLA CORPORATION                         | \$   | \$         | \$           | \$           | \$ 3,000   | \$        | \$        | \$        | \$        | \$        | \$ 3,000     |              |
| RAYMOND R SACKLER TRUST 1B 12231989        |      |            |              |              | 1,500      |           |           |           |           |           | 1,500        |              |
| RAYMOND R SACKLER TRUST 2B 12231989        |      |            |              |              | 1,500      |           |           |           |           |           | 1,500        |              |
| <b>PLP Assoc Holdings Inc (402) Total</b>  | \$   | \$         | \$           | \$           | \$ 6,000   | \$        | \$        | \$        | \$        | \$        | \$ 6,000     |              |
| <b>RSJ Company L.P. (408)</b>              |      |            |              |              |            |           |           |           |           |           |              |              |
| MUNDIPHARMA KG                             | \$   | \$         | \$           | \$ 32,869    | \$ 1,058   | \$        | \$ 8,379  | \$ 5,492  | \$ 11,950 | \$ 36,000 | \$ 26,703    | \$ 132,369   |
| ROSEBAY MEDICAL COMPANY LP                 |      |            |              |              |            |           | 447       |           |           |           | 447          |              |
| UNITED STATES TRUSTEES                     |      |            |              |              |            |           | 447       |           |           |           | 447          |              |
| <b>RSJ Company L.P. (408) Total</b>        | \$   | \$         | \$           | \$ 32,869    | \$ 1,058   | \$        | \$ 8,942  | \$ 5,492  | \$ 11,950 | \$ 36,000 | \$ 26,703    | \$ 133,263   |
| <b>Summed by Page</b>                      | \$   | \$ 752,440 | \$ 1,548,000 | \$ 1,202,734 | \$ 137,662 | \$ 32,320 | \$ 39,529 | \$ 9,942  | \$ 11,954 | \$ 36,000 | \$ 26,703    | \$ 3,832,174 |

- Raymond R Sackler Trust 1B is the name on the bank account of the trust that owns Linarite Holdings LLC.
- Raymond R Sackler Trust 2B is the name on the bank account of the trust that owns Perthlite Holdings LLC.

<sup>1</sup> Non-Tax cash transfers include Cash Distributions and loans that Purdue made to PRA L.P. in 2017.

<sup>2</sup> We are unable to determine from the books and records maintained by Purdue and Rhodes whether Rosebay Medical Company L.P. or Beacon Company used the distributions to make tax-related payments to the appropriate taxing authorities.



# Exhibit C – Purdue and Rhodes Detailed Schedules of Cash Transfers

Entity-Level Cash Transfers (Non-Tax Cash Transfers<sup>1</sup> and Tax Distributions<sup>2</sup>) by Year (dollars in thousands);

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| SAP Entity                                   | 2008        | 2009        | 2010               | 2011                | 2012              | 2013              | 2014              | 2015              | 2016              | 2017              | Total               |
|--|-------------|-------------|--------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>BR Holdings Assoc. LP (413)</b>           |             |             |                    |                     |                   |                   |                   |                   |                   |                   |                     |
| ROSEBAY MEDICAL COMPANY LP                   | \$ -        | \$ -        | \$ 138,768         | \$ 481,296          | \$ 432,700        | \$ 337,373        | \$ 285,131        | \$ 272,695        | \$ 141,387        | \$ 51,218         | \$ 2,120,337        |
| BEACON CO                                    |             |             | 138,768            | 287,296             | 230,950           | 174,464           | 105,440           | 139,604           | 37,643            | 1,483             | 1,127,228           |
| UNITED STATES TREASURY                       |             |             |                    | 1,170,000           | 201,000           | 160,565           | 176,935           | 189,986           | 10,242            | 49,600            | 1,071,378           |
| MICHAEL COSTA CPA CLIENT                     |             |             |                    | 5,000               | 1,000             | 1,415             | 240               | -                 | -                 | -                 | 3,785               |
| KENTUCKY STATE TREASURER                     |             |             |                    | 800                 | 660               | 580               | 256               | 147               | 130               | -                 | 2,653               |
| CA FRANCHISE TAX BOARD                       |             |             |                    |                     |                   |                   | 950               | 694               | 408               | -                 | 2,074               |
| NYS COMMISSIONER OF TAXATION & FIN           |             |             |                    |                     |                   |                   | 565               | 575               | 384               | 135               | 1,595               |
| ILLINOIS DEPARTMENT OF REVENUE               |             |             |                    | 183                 |                   |                   |                   | 530               | 611               | -                 | 1,115               |
| MINNESOTA REVENUE                            |             |             |                    |                     |                   |                   | 135               | 379               | 183               | -                 | 699                 |
| COLORADO DEPARTMENT OF REVENUE               |             |             |                    |                     | 118               |                   | 105               | 97                | 91                | -                 | 591                 |
| ARIZONA DEPT OF REVENUE                      |             |             |                    |                     |                   |                   | 126               | 148               | 86                | -                 | 354                 |
| OREGON DEPARTMENT OF REVENUE                 |             |             |                    |                     |                   | 238               | 5                 | 22                |                   | 10                | 312                 |
| DELAWARE DIVISION OF REVENUE                 |             |             |                    |                     |                   |                   | 23                | 23                |                   |                   | 66                  |
| <b>BR Holdings Assoc. LP (413) Total</b>     | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,81,536</b> | <b>\$ 9,26,915</b>  | <b>\$ 866,618</b> | <b>\$ 674,740</b> | <b>\$ 569,986</b> | <b>\$ 814,900</b> | <b>\$ 296,618</b> | <b>\$ 102,446</b> | <b>\$ 4,332,187</b> |
| <b>Pharmaceutical Research A (416)</b>       |             |             |                    |                     |                   |                   |                   |                   |                   |                   |                     |
| IND SARL                                     | \$ -        | \$ -        | \$ 11,069          | \$ 38,622           | \$ 37,888         | \$ 51,082         | \$ 23,988         | \$ 5,441          | \$ -              | \$ -              | \$ 169,818          |
| FLIRA SARL                                   |             |             | 10,220             | 34,855              | 28,155            | 35,942            | 16,801            | 5,635             | 6,304             | -                 | 129,032             |
| MUNDIPHARMA SINGAPORE                        |             |             |                    |                     |                   |                   |                   | 1,700             | 1,399             | 104,047           | 128,052             |
| LUCIEN HOLDING SARL                          |             |             |                    | 1,184               | 1,347             | 890               | 29,286            | 1,348             | 1,399             | 42,157            | 117,186             |
| SOFY SARL                                    |             |             | 11,694             | 28,114              | 19,449            | 8,555             | 8,760             | 5,016             | 4,034             | -                 | 92,382              |
| MUNDIPHARMA KOREA LTD                        |             |             |                    |                     |                   | 9,700             | 30,000            | 7,000             | 1,623             | -                 | 76,325              |
| ACCARDI SARL                                 |             |             |                    |                     |                   |                   |                   | 5,393             | 5,689             | 10,375            | 71,377              |
| BOETTI CORP                                  |             |             |                    |                     | 117               | 11,674            | 18,851            | 5,003             | 1,428             | 7,838             | 66,131              |
| BOLDINI CORPORATION                          |             |             |                    |                     |                   | 12,001            | 18,851            | 5,003             | 1,428             | 7,838             | 66,131              |
| BULLA SARL                                   |             |             | 5,551              | 7,887               | 9,340             | 11,031            | 9,821             | -                 | 4,398             | -                 | 43,257              |
| CLOVIO CORP                                  |             |             |                    |                     |                   | 8,808             | 7,650             | 5,800             | 4,398             | 3,975             | 30,438              |
| HAYEZ CORP                                   |             |             |                    |                     |                   | 6,590             | 3,870             | 5,400             | 6,000             | -                 | 22,860              |
| MUNDIPHARMA PH LIMITED                       |             |             |                    |                     |                   | 2,200             | 5,740             | 4,100             | 5,400             | -                 | 20,490              |
| NITID SARL                                   |             |             | 80                 | 1,388               | 1,389             | 7,875             | 4,180             | 1,597             | 1,163             | -                 | 17,449              |
| MUNDIPHARMA HOLDING AG                       |             |             |                    |                     |                   |                   |                   |                   |                   |                   | 13,000              |
| MUNDIPHARMA PHARMACEUTICALS SDN BHD          |             |             |                    |                     |                   |                   | 3,460             | 3,270             | 1,700             | -                 | 12,780              |
| HOKOL S A R L                                |             |             |                    |                     | 1,125             | 1,721             | 9,393             | -                 | -                 | -                 | 12,349              |
| MEXCUS CORPORATION                           |             |             |                    |                     |                   | 700               | 3,581             | 2,950             | 1,450             | 1,625             | 12,306              |
| MALTUS CORPORATION                           |             |             |                    |                     |                   | 700               | 2,331             | 2,950             | 1,450             | 1,625             | 11,056              |
| SONTI SARL                                   |             |             |                    |                     | 4,111             | 2,640             | 2,513             | 817               | -                 | -                 | 10,141              |
| FILTI SARL                                   |             |             | 818                | 1,189               | 1,172             | 523               | 805               | -                 | 103               | -                 | 6,275               |
| IREY SARL                                    |             |             | 1,106              | 284                 | 284               | 196               | 413               | -                 | 228               | -                 | 6,199               |
| MUNDIPHARMA PHARMACEUTICALS BV               |             |             |                    |                     |                   | 1,600             |                   |                   |                   |                   | 1,600               |
| NONTAG SARL                                  |             |             | 80                 | 1,882               | 111               |                   | 276               |                   |                   |                   | 1,491               |
| PORTHOS SARL                                 |             |             |                    |                     |                   | 85                |                   | 544               | 341               |                   | 1,172               |
| SONGOL SARL                                  |             |             | 141                | 115                 | 87                | 65                |                   |                   |                   |                   | 508                 |
| ROSEBAY MEDICAL COMPANY LP                   |             |             |                    |                     |                   | 85                |                   |                   |                   |                   | 85                  |
| <b>Pharmaceutical Research A (416) Total</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 84,759</b>   | <b>\$ 1,07,986</b>  | <b>\$ 102,618</b> | <b>\$ 191,123</b> | <b>\$ 200,460</b> | <b>\$ 142,967</b> | <b>\$ 166,748</b> | <b>\$ 179,480</b> | <b>\$ 1,139,890</b> |
| <b>Subtotal by Page</b>                      | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,81,295</b> | <b>\$ 1,038,901</b> | <b>\$ 968,987</b> | <b>\$ 865,863</b> | <b>\$ 770,446</b> | <b>\$ 717,867</b> | <b>\$ 463,366</b> | <b>\$ 281,926</b> | <b>\$ 5,472,077</b> |

<sup>1</sup> Non-Tax cash transfers include Cash Distributions and loans that Purdue made to PRA L.P. in 2017.

<sup>2</sup> We are unable to determine from the books and records maintained by Purdue and Rhodes whether Rosebay Medical Company L.P. or Beacon Company used the distributions to make tax-related payments to the appropriate taxing authorities.

## Exhibit C – Purdue and Rhodes Detailed Schedules of Cash Transfers

### Entity-Level Cash Transfers (Non-Tax Cash Transfers<sup>1</sup> and Tax Distributions<sup>2</sup>) by Year (dollars in thousands); Page 4 of 4

| SAP Entity                                    | 2008         | 2009         | 2010         | 2011         | 2012         | 2013       | 2014       | 2015       | 2016       | 2017       | Total         |
|---|--------------|--------------|--------------|--------------|--------------|------------|------------|------------|------------|------------|---------------|
| Purdue BioPharma L.P. (420)                   |              |              |              |              |              |            |            |            |            |            |               |
| MUNDIBIOPHARMA LIMITED                        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -       | \$ -       | \$ 39,674  | \$ 36,290  | \$ 37,576  | \$ 113,540    |
| Purdue BioPharma L.P. (420) Total             | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -       | \$ -       | \$ 39,674  | \$ 36,290  | \$ 37,576  | \$ 113,540    |
| SVC Pharma L.P. (507)                         |              |              |              |              |              |            |            |            |            |            |               |
| COMPTROLLER OF MARYLAND                       | \$ -         | \$ -         | \$ 129       | \$ 100       | \$ 134       | \$ 54      | \$ 126     | \$ 190     | \$ 160     | \$ 140     | \$ 1,033      |
| SVC Pharma L.P. (507) Total                   | \$ -         | \$ -         | \$ 129       | \$ 100       | \$ 134       | \$ 54      | \$ 126     | \$ 190     | \$ 160     | \$ 140     | \$ 1,033      |
| Subtotal by Page                              | \$ -         | \$ -         | \$ 129       | \$ 100       | \$ 134       | \$ 54      | \$ 126     | \$ 39,864  | \$ 36,450  | \$ 37,716  | \$ 114,573    |
| CUMULATIVE ROUNDING                           | 0            | 1            | 0            | -2           | -2           | 1          | -2         | -4         | 2          | 0          | -6            |
| Total Distributions Identified (all entities) | \$ 1,382,639 | \$ 1,707,938 | \$ 1,629,269 | \$ 1,262,969 | \$ 1,068,617 | \$ 957,667 | \$ 867,670 | \$ 913,081 | \$ 568,451 | \$ 397,648 | \$ 10,756,149 |

- In situations where a single distribution listed in Purdue’s Internal Distribution Analysis contains multiple accounts payable payments to different payees, and a foreign exchange (“F/X”) adjustment, then the F/X adjustment was prorated based on each payee’s individual payment amount as a percentage of the total distribution. The adjustment was added to the total distributions paid to the payee.
- For the schedules above, rounding errors are corrected at the total level and not at the individual payor subtotal level. Therefore, while the total distributions identified agrees with the summary schedules, there may be differences due to rounding when adding amounts to the individual payees and comparing those amounts to the summary schedules.
- Annual distribution amounts to Lucien Holdings S.ar.l. and its subsidiaries were included in Purdue’s Internal Distribution Analysis and those distributions are recorded in the Purdue’s audited financial statements as Investment in Associated Companies for the years ended December 31, 2008 and 2009. The Cash Distribution amounts paid to Lucien Holdings S.ar.l. and its subsidiaries included in this schedule are based on the annual distribution amounts included in Purdue’s Internal Distribution Analysis and audited financial statements.
  - o Individual distribution amounts paid to Lucien Holdings S.ar.l. and its subsidiaries were not included in Purdue’s Internal Distribution Analysis.
  - o As a result of foreign currency adjustments and unavailability of individual transaction amounts included in Purdue’s Internal Distribution Analysis, each individual distribution amount paid to Lucien Holdings S.ar.l. and its subsidiaries could not be identified in Purdue’s SAP accounts payable system.
- The amounts identified in accounts payable for 2017 include \$246.7 million of cash transfers related to promissory notes issued by PRA L.P. to Purdue, which PRA L.P. then transferred to Ex-US Affiliates. These loans have since been repaid in full with interest.

<sup>1</sup> Non-Tax cash transfers include Cash Distributions and loans that Purdue made to PRA L.P. in 2017.

<sup>2</sup> We are unable to determine from the books and records maintained by Purdue and Rhodes whether Rosebay Medical Company L.P. or Beacon Company used the distributions to make tax-related payments to the appropriate taxing authorities.

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## **Exhibit D – Rhodes Detailed Schedules of Cash Distributions**

## Exhibit D - Rhodes Detailed Schedules of Cash Distributions

### Non-Tax Cash Distributions Identified in Accounts Payable<sup>1</sup> (dollars in '000s)

| SAP Payee                  | 2008        | 2009        | 2010        | 2011             | 2012            | 2013        | 2014        | 2015        | 2016        | 2017        | Total            |
|----------------------------|-------------|-------------|-------------|------------------|-----------------|-------------|-------------|-------------|-------------|-------------|------------------|
| BEACON CO                  | \$ -        | \$ -        | \$ -        | \$ 12,500        | \$ 3,000        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 15,500        |
| ROSEBAY MEDICAL COMPANY LP | -           | -           | -           | 12,500           | 3,000           | -           | -           | -           | -           | -           | 15,500           |
| <b>Total</b>               | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 25,000</b> | <b>\$ 6,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 31,000</b> |

### Tax Distributions Identified in Accounts Payable<sup>1</sup> (dollars in '000s)

| SAP Payee                          | 2008             | 2009            | 2010             | 2011            | 2012             | 2013            | 2014             | 2015             | 2016            | 2017          | Total             |
|------------------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|------------------|-----------------|---------------|-------------------|
| UNITED STATES TREASURY             | \$ 4,650         | \$ 5,883        | \$ 6,844         | \$ 825          | \$ 4,691         | \$ 3,548        | \$ 19,222        | \$ 4,586         | \$ 2,600        | \$ -          | \$ 52,849         |
| ROSEBAY MEDICAL COMPANY LP         | 4,650            | 900             | 4,105            | 892             | 4,768            | 3,943           | 21,294           | 4,712            | 1,983           | -             | 47,247            |
| RHODE ISLAND DIVN OF TAXATION      | -                | -               | -                | 350             | 1,075            | 1,025           | 3,727            | 990              | 581             | -             | 7,748             |
| RI DIV OF TAXATION                 | 1,100            | 1,663           | 1,987            | 420             | -                | -               | -                | -                | -               | -             | 5,170             |
| NORTH CAROLINA DEPT OF REVENUE     | -                | -               | 754              | 700             | -                | 400             | 400              | 713              | 180             | -             | 3,147             |
| BEACON CO                          | -                | -               | -                | -               | -                | 340             | 1,843            | 71               | -               | -             | 2,254             |
| COMPTROLLER OF MARYLAND            | -                | -               | 132              | 103             | 134              | 54              | 149              | 190              | 163             | 140           | 1,065             |
| MICHAEL COSTANZA CPA CLIENT        | -                | -               | -                | 65              | 77               | 45              | 20               | -                | -               | -             | 207               |
| NYS COMMISSIONER OF TAXATION & FIN | -                | -               | -                | -               | -                | -               | 136              | -                | 20              | -             | 156               |
| NEW YORK STATE INCOME TAX          | -                | -               | 135              | -               | -                | -               | -                | -                | -               | -             | 135               |
| NYC DEPARTMENT OF FINANCE          | -                | -               | -                | -               | -                | -               | 75               | 43               | 8               | -             | 126               |
| TREASURER STATE OF OHIO            | -                | -               | -                | -               | -                | -               | 58               | 7                | -               | -             | 65                |
| KENTUCKY STATE TREASURER           | -                | -               | -                | -               | -                | 8               | 16               | 2                | -               | -             | 26                |
| CT COMMISSIONER OF REVENUE SERVICE | -                | -               | -                | 1               | 1                | 3               | 3                | 10               | 5               | -             | 23                |
| BEACON TRUST COMPANY LIMITED       | -                | -               | -                | 1               | -                | -               | -                | -                | -               | -             | 1                 |
| CUMULATIVE ROUNDING                | -                | -               | -                | (1)             | (1)              | -               | (1)              | (1)              | -               | -             | (4)               |
| <b>Total</b>                       | <b>\$ 10,400</b> | <b>\$ 8,446</b> | <b>\$ 13,957</b> | <b>\$ 3,356</b> | <b>\$ 10,745</b> | <b>\$ 9,366</b> | <b>\$ 46,942</b> | <b>\$ 11,323</b> | <b>\$ 5,540</b> | <b>\$ 140</b> | <b>\$ 120,215</b> |

|                                   |                  |                 |                  |                  |                  |                 |                  |                  |                 |               |                   |
|-----------------------------------|------------------|-----------------|------------------|------------------|------------------|-----------------|------------------|------------------|-----------------|---------------|-------------------|
| <b>Rhodes Total Distributions</b> | <b>\$ 10,400</b> | <b>\$ 8,446</b> | <b>\$ 13,957</b> | <b>\$ 28,356</b> | <b>\$ 16,745</b> | <b>\$ 9,366</b> | <b>\$ 46,942</b> | <b>\$ 11,323</b> | <b>\$ 5,540</b> | <b>\$ 140</b> | <b>\$ 151,215</b> |
|-----------------------------------|------------------|-----------------|------------------|------------------|------------------|-----------------|------------------|------------------|-----------------|---------------|-------------------|

- Accounts payable activity for the payee Michael Costanza, CPA are payments to various state taxing authorities made on behalf of Beacon Company. Purdue wired funds to Michael Costanza, CPA which would be responsible for remitting the estimated quarterly payments to the appropriate state authorities. We are unable to determine whether payments made to Michael Costanza, CPA were in turn made to the appropriate taxing authorities.

<sup>1</sup> The classification of Tax and Non-Tax Distributions is based on Purdue's and Rhode's Internal Distribution Analysis and the October 19, 2018 MDL Presentation. We are unable to determine from the books and records maintained by Purdue and Rhodes whether Rosebay Medical Company L.P. or Beacon Company used the distributions to make tax-related payments to the appropriate taxing authorities.



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## **Exhibit E – Purdue Cash Distributions Tracing Analysis**

## **Purdue Cash Distributions Tracing Analysis - Objective and Procedures Performed**

### **Objective**

1. Trace Purdue Cash Distributions and loans Purdue made to PRA L.P. identified in Purdue's SAP accounts payable ledger to available third-party bank statements in order to validate if the distributions amounts, posting/transaction dates, payee/beneficiary names and payor entities were consistent and/or similar in both sources of information.

### **Procedures Performed**

1. Determined time period and entities to review based on Purdue's Internal Distribution Analysis and our reconciliation work. Bank statements were available for July 2014 onwards unless specifically requested from storage by TXP.
2. Reviewed bank statements to determine account holder entity name and time period represented.
3. Each Purdue Cash Distribution and loan made to PRA L.P. identified in Purdue's SAP accounts payable ledger was compared to the available bank statements to find a match by payor, payee name, posting/transaction date and amount.
4. Certain transactions were assumed to be matches even if certain criteria were not an exact match. For example, if a distribution amount matched, but the payee name was not included in the bank statement and the posting date was within 60 days (before or after) of the transaction date included on the bank statement, then the distribution was generally considered to be a match.
  - If any of the criteria were not a match, the discrepancy was noted.
  - For payee name mismatches, the most common reason was that the bank statement did not include a payee name.
  - Certain F/X transactions to multiple payees were grouped together into a single transaction on the bank statement. It is unclear from the bank statements who the actual payment recipients were but have been considered matches. We noted variations in the dollar amounts for F/X transactions on the bank statements but assumed that those transactions were matches.

## Purdue Cash Distributions Tracing Analysis – Sources Relied Upon

The following types of sources of information were accessed and reviewed from Purdue and TXP:

1. Cash Distributions and loans made to PRA L.P. identified in Purdue’s SAP accounts payable ledger;
2. Bank statements for Purdue and Affiliated Entities from the below periods highlighted in green; and
3. Bank account check clearing reconciliations.

| Purdue Pharma, L.P. (Company #208) |                                 |   |   |    |   |   |    |   |   |    |   |   |
|------------------------------------|---------------------------------|---|---|----|---|---|----|---|---|----|---|---|
| Year                               | Bank Statement Periods Received |   |   |    |   |   |    |   |   |    |   |   |
|                                    | Q1                              |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|                                    | J                               | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2011                               |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2012                               |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2013                               |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2014                               |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2015                               |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2016                               |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2017                               |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2018                               |                                 |   |   |    |   |   |    |   |   |    |   |   |

| New Suffolk Holding, L.P. (Company #232) |                                 |   |   |    |   |   |    |   |   |    |   |   |
|--|---------------------------------|---|---|----|---|---|----|---|---|----|---|---|
| Year                                     | Bank Statement Periods Received |   |   |    |   |   |    |   |   |    |   |   |
|  | Q1                              |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|  | J                               | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2011                                     |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2012                                     |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2013                                     |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2014                                     |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2015                                     |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2016                                     |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2017                                     |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2018                                     |                                 |   |   |    |   |   |    |   |   |    |   |   |

| Norwell Land Co. (Company #302) |                                 |   |   |    |   |   |    |   |   |    |   |   |
|---------------------------------|---------------------------------|---|---|----|---|---|----|---|---|----|---|---|
| Year                            | Bank Statement Periods Received |   |   |    |   |   |    |   |   |    |   |   |
|                                 | Q1                              |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|                                 | J                               | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2011                            |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2012                            |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2013                            |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2014                            |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2015                            |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2016                            |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2017                            |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2018                            |                                 |   |   |    |   |   |    |   |   |    |   |   |

| PLP Holdings Associates L.P. (Company #401) |                                 |   |   |    |   |   |    |   |   |    |   |   |
|---|---------------------------------|---|---|----|---|---|----|---|---|----|---|---|
| Year  | Bank Statement Periods Received |   |   |    |   |   |    |   |   |    |   |   |
|   | Q1                              |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|   | J                               | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2011  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2012  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2013  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2014  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2015  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2016  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2017  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2018  |                                 |   |   |    |   |   |    |   |   |    |   |   |

| RSJ Company, L.P. (Company #408) |                                 |   |   |    |   |   |    |   |   |    |   |   |
|----------------------------------|---------------------------------|---|---|----|---|---|----|---|---|----|---|---|
| Year                             | Bank Statement Periods Received |   |   |    |   |   |    |   |   |    |   |   |
|                                  | Q1                              |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|                                  | J                               | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2011                             |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2012                             |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2013                             |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2014                             |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2015                             |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2016                             |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2017                             |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2018                             |                                 |   |   |    |   |   |    |   |   |    |   |   |

| BR Holdings Associates, L.P. (Company #413) |                                 |   |   |    |   |   |    |   |   |    |   |   |
|---|---------------------------------|---|---|----|---|---|----|---|---|----|---|---|
| Year  | Bank Statement Periods Received |   |   |    |   |   |    |   |   |    |   |   |
|   | Q1                              |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|   | J                               | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2011  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2012  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2013  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2014  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2015  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2016  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2017  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2018  |                                 |   |   |    |   |   |    |   |   |    |   |   |

| Purdue Holdings, L.P. (Company #416) |                                 |   |   |    |   |   |    |   |   |    |   |   |
|--------------------------------------|---------------------------------|---|---|----|---|---|----|---|---|----|---|---|
| Year                                 | Bank Statement Periods Received |   |   |    |   |   |    |   |   |    |   |   |
|                                      | Q1                              |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|                                      | J                               | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2011                                 |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2012                                 |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2013                                 |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2014                                 |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2015                                 |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2016                                 |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2017                                 |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2018                                 |                                 |   |   |    |   |   |    |   |   |    |   |   |

| Purdue BioPharma, L.P. (Company #420) |                                 |   |   |    |   |   |    |   |   |    |   |   |
|---------------------------------------|---------------------------------|---|---|----|---|---|----|---|---|----|---|---|
| Year                                  | Bank Statement Periods Received |   |   |    |   |   |    |   |   |    |   |   |
|                                       | Q1                              |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|                                       | J                               | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2011                                  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2012                                  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2013                                  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2014                                  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2015                                  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2016                                  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2017                                  |                                 |   |   |    |   |   |    |   |   |    |   |   |
| 2018                                  |                                 |   |   |    |   |   |    |   |   |    |   |   |

## Purdue Cash Distributions Tracing Analysis - Observations and Findings

Based upon on the tracing work performed on the Purdue Cash Distributions and loans Purdue made to PRA L.P. recorded in the SAP accounts payable ledger to the available third-party bank statements, we have the following observations:

1. The available third-party bank statements included 666 transactions totaling \$3.63 billion, of which matches between the two sources of information (SAP accounts payable ledger and Bank Statements) were identified for 666 transactions (100% of total) totaling \$3.63 billion (100% of total).

| Company Name (Company #)                                  | Transactions in SAP Accounts Payable Ledger within Bank Statement Periods |                         | Transactions in SAP Accounts Payable Ledger Matched to Bank Statements |                         |
|---|---|-------------------------|--|-------------------------|
|   | # Trx   | \$ Amount               | # Trx  | \$ Amount               |
| BR Holdings Associates, L.P. (Company #413)               | 283   | \$ 2,385,587,755        | 283  | \$ 2,385,587,755        |
| Purdue Pharma, L.P. (Company #208)                        | 108   | \$ 161,482,742          | 108  | \$ 161,482,742          |
| Purdue Holdings, L.P. (Company #416)                      | 249   | \$ 842,234,885          | 249  | \$ 842,273,255          |
| RSJ Company, L.P. (Company #408)                          | 19  | \$ 100,069,310          | 19   | \$ 100,069,310          |
| Purdue BioPharma, L.P. (Company #420)                     | 6   | \$ 113,607,063          | 6  | \$ 113,540,042          |
| New Suffolk Holding, L.P. (Company #232)                  | 1   | \$ 24,924,360           | 1  | \$ 24,924,360           |
| PLP Holdings Associates L.P. (Company #401)               | -   | \$ -                    | -  | \$ -                    |
| BR Holdings Associates, Inc. (Company #414)               | -   | \$ -                    | -  | \$ -                    |
|   | <b>666</b>  | <b>\$ 3,627,906,115</b> | <b>666</b>   | <b>\$ 3,627,877,464</b> |
| <i>As % of Transactions within Bank Statement periods</i> | 100%  | 100%                    | 100%   | 100%                    |

*Note: \$ Amount differences above are due to variations in F/X transaction amounts recorded in the accounts payable ledger and bank statements. For purposes of the Purdue Cash Distributions tracing analysis, we have assumed that these Cash Distributions are matched transactions.*

- The payor entity/company name listed above represents the last entity (not always Purdue) making a distribution whose books and records are maintained in the same SAP accounting system as Purdue. The intermediate transfers passed through the Affiliated Entities whose books and records are maintained in the same SAP accounting system as Purdue are usually recorded by general ledger entry and not through accounts payable.

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

## Purdue Cash Distributions Tracing Analysis - Observations and Findings

### 2. For BR Holdings Associates L.P. (Entity #413):

|   |   |
|---|---|
| <b>Periods for which statements are available:</b>  | Apr. 2011 – Jun. 2011 & Jun. 2013 – Dec. 2018   |
| <b>Number of transactions in SAP account payable ledger within available bank statement periods:</b>                | 283 – \$2.39b   |
| <b>Number of transactions matched to bank statements (and as % of total for available statement periods):</b>       | 283 (100%) – \$2.39b (100%)   |
| <b>Number of exact matches (payee, amount and date):</b>  | 76 – \$454.34m  |
| <b>Number of payee and amount matches with close posting date match:<sup>1</sup></b>                                | 112 – \$1.85b   |
| <b>Number of amount matches with close posting date match<sup>1</sup> (no payee name listed in bank statement):</b> | 95 – \$82.27m <ul style="list-style-type: none"> <li>• 70 checks totaling \$5.82m, all appear to be tax payments</li> <li>• 17 payments to Rosebay Medical Company LP totaling \$59.35m</li> <li>• 8 payments to Beacon Co. totaling \$17.1m</li> </ul> |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

## Purdue Cash Distributions Tracing Analysis - Observations and Findings

### 3. For Purdue Pharma, L.P. (Entity #208):

|  |   |
|--|---|
| <b>Periods for which statements are available:</b>   | Aug. 2014 – Dec. 2018   |
| <b>Number of transactions in SAP account payable ledger within available bank statement periods:</b>                 | 108 – \$161.48m   |
| <b>Number of transactions matched to bank statements (<i>and as % of total for available statement periods</i>):</b> | 108 (100%) – \$161.48m (100%)   |
| <b>Number of exact matches (payee, amount and date):</b>   | 20 – \$51.31m   |
| <b>Number of payee and amount matches with close posting date match:<sup>1</sup></b>                                 | 39 – \$79.81m   |
| <b>Number of amount matches with close posting date match<sup>1</sup> (no payee name listed in bank statement):</b>  | 49 – \$30.36m <ul style="list-style-type: none"> <li>• 2 payments to North Carolina Dept of Revenue totaling \$12.82m</li> <li>• 4 payments to Rosebay Medical Company LP totaling \$5.76m</li> <li>• 3 payments to Beacon Co totaling \$4.15m</li> <li>• 10 payments to Treasurer State of Ohio totaling \$2.82m</li> <li>• 3 payments to State of NJ totaling \$2.23m</li> <li>• 6 payments to Michigan Department of Treasury totaling \$1.17m</li> <li>• 2 payments to Illinois Department of Revenue totaling \$605k</li> <li>• 9 payments to Comptroller of Maryland totaling \$397k</li> <li>• 3 payments to Ohio Department of Taxation totaling \$380k</li> <li>• 7 payments to Maine Revenue Services totaling \$34k</li> </ul> |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

## Purdue Cash Distributions Tracing Analysis - Observations and Findings

### 4. For Purdue Holdings L.P. (Entity #416):

|   |   |
|---|---|
| <b>Periods for which statements are available:</b>  | Apr. 2011 – Jun. 2011 & Jun. 2013 – Dec. 2018   |
| <b>Number of transactions in SAP account payable ledger within available bank statement periods:</b>  | 249 – \$842.23m   |
| <b>Number of transactions matched to bank statements (<i>and as % of total for available statement periods</i>):</b>  | 249 (100%) – \$842.27m (100% – difference due to variations in F/X transaction amounts as explained below)  |
| <b>Number of exact matches (payee, amount and date):</b>  | 18 – \$144.35m  |
| <b>Number of F/X transactions with close amount and posting date matches<sup>1</sup> (no payee name listed in bank statement) – slight amount differences are likely due to F/X rate changes and/or fees:</b> | 10 – \$47.29m <ul style="list-style-type: none"> <li>• All are F/X transactions (USD to EUR)</li> <li>• 6 payments to Lucien Holdings S.ar.l. totaling \$34.34m in SAP vs. \$34.28m in bank statements</li> <li>• 3 payments to Accardi S.ar.l. totaling \$9.69m in SAP vs. \$9.78m in bank statements</li> <li>• 1 payment to Flira S.ar.l. totaling \$3.227m in SAP vs. \$3.228m in bank statement</li> </ul> |
| <b>Number of payee and amount matches with close posting date match:<sup>1</sup></b>  | 57 – \$159.15m  |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

## Purdue Cash Distributions Tracing Analysis - Observations and Findings

### 4. For Purdue Holdings L.P. (Entity #416), continued:

| Number of amount matches with close posting date match <sup>1</sup> (no payee name listed in bank statement): | 164 – \$491.48m  |
|---|--|
|   | <ul style="list-style-type: none"> <li>• 52 payments to various foreign entities appear to have been bundled into 13 payments totaling \$223.11m</li> <li>• 112 payments to various entities totaling \$268.37m                             <ul style="list-style-type: none"> <li>• 16 payments to Lucien Holdings S.ar.l. totaling \$70.64m</li> <li>• 14 payments to Accardi S.ar.l. totaling \$40.49m</li> <li>• 15 payments to Boetti Corp totaling \$40.88m</li> <li>• 15 payments to Boldini Corporation totaling \$40.88m</li> <li>• 12 payments to Clovio Corp totaling \$15.56m</li> <li>• 8 payments to Hayez Corp totaling \$12.4m</li> <li>• 10 payments to Mexcus Corporation totaling \$9.26m</li> <li>• 9 payments to Maltus Corporation totaling \$8.01m</li> <li>• 2 payments to Hokol S.ar.l. totaling \$8.02m</li> <li>• 1 payment to Sofy S.ar.l. totaling \$6.99m</li> <li>• 1 payments to Flira S.ar.l. totaling \$3.41m</li> <li>• 3 payments to Mundipharma Pte Limited totaling \$4.2m</li> <li>• 2 payments to Mundipharma Pharmaceuticals Sdn Bhd totaling \$3.56m</li> <li>• 1 payment to Ind S.ar.l. totaling \$2.18m</li> <li>• 2 payments to Porthos S.ar.l. totaling \$1.09m</li> <li>• 1 payment to Sonti S.ar.l. totaling \$817k</li> </ul> </li> </ul> |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.



## Purdue Cash Distributions Tracing Analysis - Observations and Findings

5. For RSJ Company, L.P. (Entity #408):

|   |                              |
|---|------------------------------|
| <b>Periods for which statements are available:</b>  | Jul. 2014 – Dec. 2018        |
| <b>Number of transactions in SAP account payable ledger within available bank statement periods:</b>                | 19 – \$100.07m               |
| <b>Number of transactions matched to bank statements (and as % of total for available statement periods):</b>       | 19 (100%) – \$100.07m (100%) |
| <b>Number of exact matches (payee, amount and date):</b>  | 6 – \$21.93m                 |
| <b>Number of payee and amount matches with close posting date match:<sup>1</sup></b>                                | 13 – \$78.14m                |
| <b>Number of amount matches with close posting date match<sup>1</sup> (no payee name listed in bank statement):</b> | 0                            |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

## Purdue Cash Distributions Tracing Analysis - Observations and Findings

### 6. For Purdue BioPharma L.P. (Entity #420):

|   |   |
|---|---|
| <b>Periods for which statements are available:</b>  | May. 2015 – Dec. 2017   |
| <b>Number of transactions in SAP account payable ledger within available bank statement periods:</b>  | 6 – \$113.61m   |
| <b>Number of transactions matched to bank statements (<i>and as % of total for available statement periods</i>):</b>  | 6 (100%) – \$113.54m (99.9% – difference due to variations in F/X transaction amounts as explained below)   |
| <b>Number of exact matches (payee, amount and date):</b>  | 0   |
| <b>Number of F/X transactions with close amount and posting date matches<sup>1</sup> (no payee name listed in bank statement) – slight amount differences are likely due to F/X rate changes and/or fees:</b> | 2 – \$37.58m <ul style="list-style-type: none"> <li>• Both are F/X transactions (USD to EUR)</li> <li>• Payment to Mundibiopharma Limited of \$11.22m in SAP vs. \$11.17m in bank statement</li> <li>• Payment to Mundibiopharma Limited of \$26.43m in SAP vs. \$26.41m in bank statement</li> </ul> |
| <b>Number of payee and amount matches with close posting date match:<sup>1</sup></b>  | 0   |
| <b>Number of amount matches with close posting date match<sup>1</sup> (no payee name listed in bank statement):</b>   | 4 – \$75.96m <ul style="list-style-type: none"> <li>• 4 payments to Mundibiopharma Limited totaling \$75.96m</li> </ul>   |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

## Purdue Cash Distributions Tracing Analysis - Observations and Findings

7. For New Suffolk Holding, L.P. (Entity #232):

|   |   |
|---|---|
| <b>Periods for which statements are available:</b>  | Jan. 2015 – Dec. 2015   |
| <b>Number of transactions in SAP account payable ledger within available bank statement periods:</b>                | 1 – \$24.92m  |
| <b>Number of transactions matched to bank statements (and as % of total for available statement periods):</b>       | 1 (100%) – \$24.92m (100%)  |
| <b>Number of exact matches (payee, amount and date):</b>  | 0   |
| <b>Number of payee and amount matches with close posting date match:<sup>1</sup></b>                                | 0   |
| <b>Number of amount matches with close posting date match<sup>1</sup> (no payee name listed in bank statement):</b> | 1 – \$24.92m<br>• \$24.92m to Mundipharma Deutschland GmbH & Co K |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

## Purdue Cash Distributions Tracing Analysis - Observations and Findings

### 8. For PLP Holdings Associates L.P. (Entity #401):

| Periods for which statements are available:  |                       |
|--|-----------------------|
| Periods for which statements are available:  | Aug. 2014 - Dec. 2018 |
| Number of transactions in SAP account payable ledger within available bank statement periods:    | 0                     |
| Number of transactions matched to bank statements:   | 0                     |
| Number of exact matches (payee, amount and date):  | n/a                   |
| Number of payee and amount matches with close posting date match: <sup>1</sup>                   | n/a                   |
| Number of amount matches with close posting date match (no payee name listed in bank statement): | n/a                   |

Transactions in SAP account payable ledger spanned the period from Jan. 2008 - Apr. 2011

- No bank statements from these periods were available for review

## Purdue Cash Distributions Tracing Analysis - Observations and Findings

9. For BR Holdings Associates, Inc. (Entity #414):

|   |   |
|---|---|
| <b>Periods for which statements are available:</b>  | Jul. 2008, Sep. 2008, Apr. 2011 – Jun. 2011 & Jun. 2013 – Nov. 2014 |
| <b>Number of transactions in SAP account payable ledger within available bank statement periods:</b>    | 0   |
| <b>Number of transactions matched to bank statements:</b>   | 0   |
| <b>Number of exact matches (payee, amount and date):</b>  | n/a   |
| <b>Number of payee and amount matches with close posting date match:<sup>1</sup></b>                    | n/a   |
| <b>Number of amount matches with close posting date match (no payee name listed in bank statement):</b> | n/a   |

## Purdue Cash Distributions Tracing Analysis - Observations and Findings

10. Statements have not yet been analyzed for the following entities listed in the SAP account payable ledger:

|       |       |       |
|-------|-------|-------|
| • 230 | • 233 | • 301 |
| • 304 | • 307 | • 313 |
| • 315 | • 316 | • 401 |
| • 402 | • 507 |       |

Transactions in the SAP account payable ledger for Company #401 spanned the period from Jan. 2008 – Apr. 2011

- While some bank statements for this company were received, they did not cover any of the relevant periods for these transactions

11. Statements for the following entities were provided, but no transactions were recorded in the SAP accounts payable ledger:

- BR Holdings Associates Inc.

| BR Holdings Associates, Inc. (Company #414) |    |    |    |    |
|---|----|----|----|----|
| Bank Statement Periods Received             |    |    |    |    |
| Year  | Q1 | Q2 | Q3 | Q4 |
|   | J  | A  | S  | O  |
|   | T  | M  | A  | N  |
|   | D  |    |    |    |
| 2008  |    |    |    |    |
| 2009  |    |    |    |    |
| 2010  |    |    |    |    |
| 2011  |    |    |    |    |
| 2012  |    |    |    |    |
| 2013  |    |    |    |    |
| 2014  |    |    |    |    |
| 2015  |    |    |    |    |
| 2016  |    |    |    |    |
| 2017  |    |    |    |    |
| 2018  |    |    |    |    |

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## **Purdue Cash Distributions Flow of Funds Analysis**

## Purdue Cash Distributions Flow of Funds Analysis – Cash Distribution Testing Selections

As illustrated in this section of the Cash Distribution Analysis, we performed a flow of funds analysis on each classification of Cash Distributions (Non-Tax US Partner, Non-Tax Ex-US and Tax Distributions) made by Purdue and included in Purdue's Internal Distributions Analysis and the October 19, 2018 MDL Presentation, across various years from 2008 through 2018 (collectively referred to as the "Purdue Cash Distribution Testing Selections"):

### Purdue Non-Tax Cash Distributions<sup>1</sup>

- **Selection 1** - Ex-US Cash Distribution to foreign entity (Clovio Corporation), February 2017
- **Selection 2** - Ex-US Cash Distribution to foreign entity (Lucien Holdings S.ar.l.), June 2017
- **Selection 3** - Ex-US Cash Distribution to Beacon Company and Rosebay Medical Company L.P., December 2015
- **Selection 4** - Ex-US Cash Distribution to foreign entities (Mexcus Corp and Maltus Corp), July 2016
- **Selection 5** - Ex-US Cash Distribution to foreign entity (Mundipharma KK, aka Mundipharma Japan), July 2016
- **Selection 6** - Ex-US Cash Distribution to foreign entity (Mundipharma KK, aka Mundipharma Japan), July 2017
- **Selection 7** - US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., June 2011
- **Selection 8** - US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., March 2009
- **Selection 9** - US Partner Cash Distributions to PPI and PLP Associates Holdings Inc., December 2012 (PPI and PLP Associates Holdings Inc. then Paid Dividends to Banela Corporation, Linerite Holdings LLC, and Perthlite Holdings LLC)

### Purdue Tax Distributions

- **Selection 10** - Tax Distribution for estimated federal tax payment, Q3 2014
- **Selection 11** - Tax Distribution for estimated federal tax payment, Q1 2016
- **Selection 12** - Tax Distribution for estimated Connecticut state tax, Q3 2015

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<sup>1</sup> Purdue Non-Tax Cash Distributions include Cash Distributions and loans that Purdue made to PRA L.P. in 2017.



## Purdue Cash Distributions Flow of Funds Analysis – Observations and Findings

The following summary of observations and findings is based upon our review and analysis of various sources of information obtained from Purdue related to the Purdue Cash Distribution Testing Selections:

1. Purdue Distributions made on or after January 1, 2008 are classified in the October 19, 2018 MDL Presentation and Purdue's Internal Distribution Analysis as either:
  - Non-Tax Cash Distributions (US Partner Cash Distributions and Ex-US Cash Distributions);
  - Loans made by Purdue to PRA L.P.;
  - Tax Distributions (federal and state); or
  - Non-Cash/Stock Distributions (see the Intercompany and Non-Cash Transfers Report).
2. Purdue Cash Distribution Testing Selections generally flowed up from Purdue to and through PRA L.P. and were either invested in IACs, or continued to flow up through other holding companies to trusts established for the benefit of the Sackler Family members or to taxing authorities.
  - For the Purdue Non-Tax Cash Distribution Testing Selections, distributions generally flowed from Purdue up to and through PRA L.P. and other holding companies before ultimately being invested in IACs.
    - US Partner Cash Distributions generally flowed up through PRA L.P. and other holding companies to Beacon Company and Rosebay Medical Company L.P.
    - Ex-US Cash Distributions, including loans made by Purdue, generally flow up through PRA L.P. and other holding companies, before ultimately being invested in foreign IACs.
  - For the Purdue Tax Distribution Testing Selections, the flow of distributions depended on whether payment was to federal or state taxing authorities.
    - For federal Tax Distribution Testing Selections 10 and 11, distributions generally flowed from Purdue up to and through PRA L.P. and other holding companies, and then to Rosebay Medical Company L.P., Beacon Company or a taxing authority on behalf of those entities.
    - For state Tax Distribution Testing Selection 12, Purdue sent funds directly to Rosebay Medical Company L.P. and Beacon Company.<sup>1</sup>

<sup>1</sup> Based on documents included in Purdue's SAP accounting system, these Tax Distributions related to estimated Connecticut state taxes. Rosebay Medical Company L.P. is a Connecticut resident and required to pay quarterly estimated Connecticut taxes. Beacon Company is a foreign entity and required to pay Connecticut taxes annually at extension time. As quarterly Tax Distributions were paid to Rosebay Medical Company L.P. for Connecticut taxes, an equalizing Tax Distribution was made to Beacon at the same time.

## Purdue Cash Distributions Flow of Funds Analysis – Observations and Findings

3. Purdue's accounting for the Purdue Cash Distribution Testing Selections' flow of funds from Purdue up to and through one or more Affiliated Entities is consistent with the available written approval and authorization documents supporting these distributions.
4. For the Purdue Non-Tax Cash Distribution Testing Selections, the payee/beneficiary name recorded in Purdue's accounts payable detail of the SAP general ledger system matches the payee/beneficiary name reported in Purdue's Internal Distribution Analysis.
  - The payee/beneficiary name is also consistent with the name listed in the available wire instructions, payment detail reports prepared by Purdue's Treasury Department, written consents of the general partner, estimated tax calculation worksheets prepared by Purdue's Tax Department (now TXP) and bank account statements.
5. Purdue's classification of the Purdue Cash Distribution Testing Selections as Non-Tax Cash Distributions and Tax Distributions in Purdue's Internal Distribution Analysis and the October 19, 2018 MDL Presentation appears consistent with the information and supporting documentation obtained from Purdue.
  - The books and records for Rosebay Medical Company L.P. and Beacon Company are not maintained in the same SAP accounting system as Purdue, and therefore subsequent transactions and/or the use of funds received by these Affiliated Entities cannot be identified in Purdue's books and records.
  - For the Purdue Tax Distribution Testing Selections that flowed from Purdue directly or indirectly to Rosebay Medical Company L.P. and/or Beacon Company through Affiliated Entities, we are unable to determine from the books and records maintained by Purdue whether Rosebay Medical Company L.P. or Beacon Company used the distributions to make tax-related payments to the appropriate taxing authorities.

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## **Purdue Non-Tax Cash Distributions**

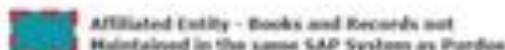
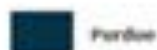
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## **Selection 1 Purdue Ex-US Cash Distributions (2017)**

## Selection 1 – Ex-US Cash Distribution to Clovio Corporation, February 2017



- This transfer represents a cash transfer to PRA L.P. (formerly Purdue Holdings L.P.). A promissory note was subsequently issued by PRA L.P. to Purdue for this amount. As previously explained, this amount is not included in the Purdue's Cash Distributions because it was treated by Purdue as a loan. PRA L.P. transferred these funds to an Ex-US Affiliate (i.e., Clovio Corporation). The full amount of the loan has since been repaid to Purdue in full with interest.



## Selection 1 – Ex-US Cash Distribution to Clovio Corporation, February 2017 (cont'd)

| CoCd | Document No | Year               | Type       | Doc. Date     | Posting Date | Reference | Ctry   |
|------|-------------|--------------------|------------|---------------|--------------|-----------|--|
| Ita  | FK Account  | Account            | short text | Assignment    | Ita          | Amount    | Text   |
| 008  | 100164935   | 2017               | SA         | 02/23/2017    | 02/20/2017   | CMS       | USD  |
| 1    | 90 100010   | Cash Concentration | 20170221   | 1,300,000.00  | -            | CORP PAY  | <b>Transfer #1: \$1.3 million cash payment from Purdue Pharma L.P. to Purdue Holdings L.P.</b> |
| 2    | 90 100010   | Cash Concentration | 20170221   | 6,575,000.00  | -            | CORP PAY  |  |
| 3    | 90 100010   | Cash Concentration | 20170221   | 5,292,000.00  | -            | CORP PAY  |  |
| 4    | 90 100010   | Cash Concentration | 20170221   | 590,919.00    | -            | CORP PAY  |  |
| 5    | 90 100010   | Cash Concentration | 20170221   | 1,050,000.00  | -            | CORP PAY  |  |
| 6    | 40 102416   | Purdue Holdings LP | 20170221   | 14,807,919.00 | -            |           |  |
| 008  | 100000836   | 2017               | SA         | 02/23/2017    | 02/20/2017   | CMS       | USD  |
| 1    | 40 100010   | Cash Concentration | 20170221   | 1,300,000.00  | -            | CORP PAY  | <b>Transfer #2: \$1.3 million cash payment from Purdue Holdings L.P. to Clovio Corporation</b> |
| 2    | 40 100010   | Cash Concentration | 20170221   | 6,575,000.00  | -            | CORP PAY  |  |
| 3    | 90 100010   | Cash Concentration | 20170221   | 3,287,500.00  | -            | CORP PAY  |  |
| 4    | 90 100010   | Cash Concentration | 20170221   | 3,287,500.00  | -            | CORP PAY  |  |
| 5    | 90 100010   | Cash Concentration | 20170221   | 1,300,000.00  | -            | CORP PAY  |  |
| 6    | 40 100010   | Cash Concentration | 20170221   | 5,292,000.00  | -            | CORP PAY  |  |
| 7    | 40 100010   | Cash Concentration | 20170221   | 590,919.00    | -            | CORP PAY  |  |
| 8    | 90 100010   | Cash Concentration | 20170221   | 5,292,000.00  | -            | CORP PAY  |  |
| 9    | 90 100010   | Cash Concentration | 20170221   | 885,000.00    | -            | CORP PAY  |  |
| 10   | 90 100010   | Cash Concentration | 20170221   | 1,489.00      | -            | CORP PAY  |  |
| 11   | 90 100010   | Cash Concentration | 20170221   | 1,456.00      | -            | CORP PAY  |  |
| 12   | 40 100010   | Cash Concentration | 20170221   | 1,050,000.00  | -            | CORP PAY  |  |
| 13   | 90 100010   | Cash Concentration | 20170221   | 525,000.00    | -            | CORP PAY  |  |
| 14   | 90 100010   | Cash Concentration | 20170221   | 525,000.00    | -            | CORP PAY  |  |
| 15   | 40 902042   | Diet #42 PP Inc    | 20170221   | 3,287,500.00  | -            | CORP PAY  |  |
| 16   | 40 902042   | Diet #42 PP Inc    | 20170221   | 3,287,500.00  | -            | CORP PAY  |  |
| 17   | 40 902042   | Diet #42 PP Inc    | 20170221   | 1,300,000.00  | -            | CORP PAY  |  |
| 18   | 40 902042   | Diet #42 PP Inc    | 20170221   | 5,292,000.00  | -            | CORP PAY  |  |
| 19   | 40 902042   | Diet #42 PP Inc    | 20170221   | 885,000.00    | -            | CORP PAY  |  |
| 20   | 40 902042   | Diet #42 PP Inc    | 20170221   | 1,489.00      | -            | CORP PAY  |  |
| 21   | 40 902042   | Diet #42 PP Inc    | 20170221   | 1,456.00      | -            | CORP PAY  |  |
| 22   | 40 902042   | Diet #42 PP Inc    | 20170221   | 525,000.00    | -            | CORP PAY  |  |
| 23   | 40 902042   | Diet #42 PP Inc    | 20170221   | 525,000.00    | -            | CORP PAY  |  |
| 24   | 90 102208   | Purdue Pharma L.P. | 20170221   | 14,807,919.00 | -            |           |  |



## Selection 1 – Ex-US Cash Distribution to Clovio Corporation, February 2017 (cont'd)

| Doc.Type : KI ( Vendor payment ) Normal document |                          |              |            |             |      |  |  |  |  |
|--|--------------------------|--------------|------------|-------------|------|--|--|--|--|
| Doc. Number                                      | 1500000330               | Company Code | 416        | Fiscal Year | 2017 |  |  |  |  |
| Doc. Date  | 02/15/2017               | Posting Date | 02/15/2017 | Period      | 02   |  |  |  |  |
| Calculate Tax                                    | <input type="checkbox"/> |              |            |             |      |  |  |  |  |
| Ref.Doc.   | WIRE TRANSFER            |              |            |             |      |  |  |  |  |
| Doc. Currency                                    | USD                      |              |            |             |      |  |  |  |  |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Ta | Amount        | Text |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|------|
| 1    | 90 | 100010  | Cash Concentration |          | GEN        |       |    | 1,300,000.00- |      |
| 2    | 25 | 1032548 | CLOVIO CORP        |          | GEN        |       |    | 1,300,000.00  |      |

**Transfer #2:** Confirmation of \$1.3 million wire transfer from Purdue Holdings L.P. (company 416) to Clovio Corporation

## Selection 1 – Ex-US Cash Distribution to Clovio Corporation, February 2017 (cont'd)

**PURDUE HOLDINGS L.P.**

The undersigned, Purdue Pharma Inc. (the "General Partner"), a New York corporation and the General Partner of Purdue Holdings L.P., a Delaware limited partnership (the "Partnership"), hereby authorizes the following and directs that this authorization be filed with the records of the Partnership:


**WHEREAS**, the Partnership will receive a distribution from Purdue Pharma L.P., a Delaware limited partnership ("PPLP"), in the amount of \$1,300,000;


**WHEREAS**, Clovio Corporation, a British Virgin Islands company ("Clovio"), has created a class of Preferred Shares of par value \$1.00 each to enable certain persons to invest in Clovio; and

**WHEREAS**, the Partnership desires to subscribe for 1,000 Preferred Shares of Clovio at a subscription price of \$1,300,000;

The Partnership is hereby authorized to subscribe for 1,000 Preferred Shares of Clovio at a subscription price of \$1,300,000 and to distribute \$1,300,000 to Clovio in accordance with Clovio's wire transfer instructions.

Date: February 13, 2017

PURDUE HOLDINGS L.P.,  
by its general partner,  
Purdue Pharma Inc. 

By:   
Stuart D. Baker  
Executive Vice President,  
Counsel to the Board

**Transfer #1:** Confirmation of transfer \$1.3 million from Purdue Pharma L.P.

**Transfer #2:** Authorization to transfer \$1.3 million from Purdue Holdings L.P. to Clovio Corporation





## Selection 1 – Ex-US Cash Distribution to Clovio Corporation, February 2017 (cont'd)

**PURDUE PHARMA L.P.**  
**Payments Detail Report**  
\*\*\*For Informational Purposes Only\*\*\*

**J.P.Morgan**

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**Status:** Delivered **Value Date:** 02/15/2017 ✓

---

**PAYMENT MADE FROM TEMPLATE**  
Template Name: Clovio

---

**PAYMENT INFORMATION**

|                                 |   |  |                            |
|---------------------------------|---|--|----------------------------|
| <b>Payment Method</b><br>ACH    | <b>Payment Description</b><br>Corporate/Vendor Payments | <b>From Account Number / Name</b><br>[REDACTED] PURDUE HOLDINGS LP | <b>Bank ID</b><br>03100021 |
| <b>Company Name</b><br>HOLDINGS | <b>Company ID</b><br>[REDACTED]                         | <b>Payment Amount</b><br>1,306,000.00 USD CR ✓                     |                            |

---

**BENEFICIARY**

|                                   |                        |                                   |
|-----------------------------------|------------------------|-----------------------------------|
| <b>Name</b><br>Clovio Corporation | <b>ABA</b><br>03100021 | <b>Account Type</b><br>[REDACTED] |
|-----------------------------------|------------------------|-----------------------------------|

---

**PAYMENT DETAILS:** Purchase of Preferred Shares

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**HISTORY**

| Event             | Date/Time               | Actioned By | User ID    | Additional Information        |
|-------------------|-------------------------|-------------|------------|-------------------------------|
| Delivered         | 02/14/2017 03:36 PM EST | SYSTEM      | SYSTEM     |                               |
| Released          | 02/14/2017 03:29 PM EST | [REDACTED]  | [REDACTED] |                               |
| Digital Signature | 02/14/2017 03:28 PM EST | [REDACTED]  | [REDACTED] |                               |
| Approved          | 02/14/2017 03:20 PM EST | [REDACTED]  | [REDACTED] |                               |
| Modified          | 02/14/2017 03:12 PM EST | [REDACTED]  | [REDACTED] |                               |
| Submitted         | 02/14/2017 11:26 AM EST | [REDACTED]  | [REDACTED] | Created from Template: Clovio |

---

|  |                                |                                   |                                      |                              |
|--|--------------------------------|-----------------------------------|--------------------------------------|------------------------------|
| <b>Date Created</b><br>02/14/2017 11:26 AM EST | <b>Payment ID</b><br>605298791 | <b>Descriptive Code</b><br>176214 | <b>Batch Description</b><br>CORP-PAY | <b>Batch ID</b><br>605264791 |
|--|--------------------------------|-----------------------------------|--------------------------------------|------------------------------|

**Transfer #2:** Bank confirmation for \$1.3 million transfer from Purdue Holdings L.P. to Clovio Corporation

Source: Purdue Pharma L.P. payments report prepared by Purdue Treasury Department.



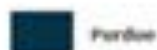
**AlixPartners**

## **Selection 2 Purdue Ex-US Cash Distributions (2017)**

## Selection 2 – Ex-US Cash Distribution to Lucien Holdings S.ar.l., June 2017



- This transfer represents a cash transfer to PRA L.P. (formerly Purdue Holdings L.P.). A promissory note was subsequently issued by PRA L.P. to Purdue for this amount. As previously explained, this amount is not included in the Purdue's Cash Distributions because it was treated by Purdue as a loan. PRA L.P. transferred these funds to an Ex-US Affiliate (i.e., Lucien Holdings S.ar.l.). The full amount of the loan has since been repaid to Purdue in full with interest.



Purdue



Affiliated Entity - Books and Records  
Maintained in the same SAP System as Purdue



Affiliated Entity - Books and Records not  
Maintained in the same SAP System as Purdue



## Selection 2 – Ex-US Cash Distribution to Lucien Holdings S.ar.l., June 2017 (cont'd)

| Doc. Type     | SA                       | S/C          | Account Document | Normal Document |      |
|---------------|--------------------------|--------------|------------------|-----------------|------|
| Doc. Number   | 10018778                 | Company Code | 208              | Fiscal Year     | 2017 |
| Doc. Date     | 07/10/2017               | Posting Date | 07/09/2017       | Period          | 07   |
| Calculate Tax | <input type="checkbox"/> |              |                  |                 |      |
| Ref. Doc.     | CRS                      | Overall No.  | 0100148758208 17 |                 |      |
| Doc. Currency | USD                      |              |                  |                 |      |
| Doc. Mbr Text | CRS008 07012017-07092017 |              |                  |                 |      |

| Doc | PK | Account | Account short text | Chk. Ctr. | Profit Ctr. | Order | Tx | Amount        | Text  |
|-----|----|---------|--------------------|-----------|-------------|-------|----|---------------|---|
| 37  | 30 | 100010  | Cash Concentration |           | 008         |       |    | 7,405.75      | ██████████ PURDUE PHARMA LP CIGNA MEDICAL DIVISION      |
| 38  | 30 | 100010  | Cash Concentration |           | 008         |       |    | 804.26        | CASH CONCENTRATION TRANSFER DEBIT TO ACCOUNT ██████████ |
| 39  | 30 | 100010  | Cash Concentration |           | 008         |       |    | 19,895,792.50 | ██████████ PURDUE HOLDINGS L P I STAMFORD P             |
| 40  | 30 | 100010  | Cash Concentration |           | 008         |       |    | 1,000,000.00  | ██████████ PURDUE PHARMACEUTICAL PRODUCTS L             |
| 41  | 10 | 100520  | Fin. Reimb Char    |           | 008         |       |    | 21,196.34     | PURDUE PHARMA LP  |
| 42  | 40 | 100010  | Cash Concentration |           | 008         |       |    | 176,086.25    | LOCKBOX NO ██████████ FOR 12 ITEMS AT 12:00 T 0801 08   |
| 43  | 40 | 100010  | Cash Concentration |           | 008         |       |    | 57,019.66     | ██████████  |
| 44  | 40 | 100010  | Cash Concentration |           | 008         |       |    | 32,086.98     | MC MITTAL CARD  |
| 45  | 40 | 100010  | Cash Concentration |           | 008         |       |    | 51,747.92     | WALGREENS   |
| 46  | 40 | 100010  | Cash Concentration |           | 008         |       |    | 26,442.21     | WAL-MART STORES   |
| 47  | 40 | 100010  | Cash Concentration |           | 008         |       |    | 50,795.36     | HOCKEYON  |
| 48  | 40 | 100010  | Cash Concentration |           | 008         |       |    | 9,182.26      | 008 USD   |

| Doc. Type     | SA                       | S/C          | Account Document | Normal Document |      |
|---------------|--------------------------|--------------|------------------|-----------------|------|
| Doc. Number   | 100148758                | Company Code | 208              | Fiscal Year     | 2017 |
| Doc. Date     | 07/10/2017               | Posting Date | 07/09/2017       | Period          | 07   |
| Calculate Tax | <input type="checkbox"/> |              |                  |                 |      |
| Ref. Doc.     | CRS                      | Overall No.  | 0100148758208 17 |                 |      |
| Doc. Currency | USD                      |              |                  |                 |      |
| Doc. Mbr Text | CRS008 07012017-07092017 |              |                  |                 |      |

| Doc | PK | Account | Account short text  | Chk. Ctr. | Profit Ctr. | Order | Tx | Amount        | Text  |
|-----|----|---------|---------------------|-----------|-------------|-------|----|---------------|---|
| 180 | 40 | 100020  | Acct.Credita VNC    |           | 008         |       |    | 18,940.78     | CONCORD NETWORK                                       |
| 182 | 40 | 100100  | Det Travel Clearing |           | 008         |       |    | 8,304.42      | Line # ██████████                                     |
| 182 | 40 | 100100  | Det Travel Clearing |           | 008         |       |    | 2,496.32      | Line # ██████████                                     |
| 183 | 40 | 100140  | Insurance Clearing  |           | 008         |       |    | 7,405.75      | ██████████ PURDUE PHARMA LP CIGNA MEDICAL DIVISION    |
| 184 | 40 | 100240  | Dist 945 28 LP      |           | 008         |       |    | 19,895,792.50 | ██████████ PURDUE HOLDINGS L P I STAMFORD P           |
| 185 | 40 | 100100  | Cash Concentration  |           | 008         |       |    | 21,196.34     | PURDUE PHARMA LP                                      |
| 188 | NA | 100010  | Transfer Payment    |           | 008         |       |    | 176,086.25    | LOCKBOX NO ██████████ FOR 12 ITEMS AT 12:00 T 0801 08 |

Transfer #1: C17.45M transfer (\$19.94M) from Purdue Pharma L.P. to Purdue Holdings L.P.

Source: SAP General Ledger detail

## Selection 2 – Ex-US Cash Distribution to Lucien Holdings S.ar.l., June 2017 (cont'd)

| Item | PK | Account | Account short text  | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text  |
|------|----|---------|---------------------|----------|------------|-------|----|----------------|---|
| 1    | 40 | 100010  | Cash Concentration  |          | GEN        |       |    | 19.935.752,50  | [REDACTED] PURDUE PHARMA L P 1 STAMFORD FOR |
| 2    | 40 | 100010  | Cash Concentration  |          | GEN        |       |    | 103.997,59     | [REDACTED]                                  |
| 3    | 50 | 107204  | Invest - FFLP       |          | GEN        |       |    | 19.935.752,50- | [REDACTED] PURDUE PHARMA L P 1 STAMFORD FOR |
| 4    | 50 | 100530  | Misc. Cash Clearing |          | GEN        |       |    | 103.997,59-    | [REDACTED]                                  |

| Item | PK | Account | Account short text    | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                 |
|------|----|---------|-----------------------|----------|------------|-------|----|---------------|----------------------|
| 1    | 50 | 100010  | Cash Concentration    |          | GEN        |       |    | 17.450.000,00 |                      |
| 2    | 25 | 1019140 | LUCIEN HOLDINGS SAARL |          | GEN        |       |    | 17.450.000,00 | CAPITAL CONTRIBUTION |
| 3    | 50 | 700520  | Realized FX           | 9000414  | GEN        |       |    | 0,00          |                      |

Doc.Type : SA ( S/L account document ) Normal document  
 Doc. Number 100000889 Company Code 416 Fiscal Year 2017  
 Doc. Date 10.07.2017 Posting Date 09.07.2017 Period 07  
 Calculate Tax   
 Ref.Doc. CWS  
 Doc. Currency USD  
 Doc. Mdr Text CTW616 07012017-07092017

Note: Different currency denominations.

Transfer #1: €17,45M transfer (\$19,94M) from Purdue Pharma L.P. to Purdue Holdings L.P.

Doc.Type : KI ( Vendor payment ) Normal document  
 Doc. Number 150000144 Company Code 416 Fiscal Year 2017  
 Doc. Date 05.07.2017 Posting Date 04.07.2017 Period 07  
 Calculate Tax   
 Ref.Doc. WIRE TRANSFER  
 Doc. Currency EUR

Transfer #2: €17,45M transfer from Purdue Holdings L.P. to Lucien Holdings S.ar.L.

## Selection 2 – Ex-US Cash Distribution to Lucien Holdings S.ar.l., June 2017 (cont'd)

**PURDUE HOLDINGS L.P.**

The undersigned, Purdue Pharma Inc. (the "General Partner"), a New York corporation and the General Partner of Purdue Holdings L.P., a Delaware limited partnership (the "Partnership"), hereby authorizes the following and directs that this authorization be filed with the records of the Partnership:

WHEREAS, the Partnership will receive a distribution from Purdue Pharma L.P., a Delaware limited partnership, in the amount of €17,450,000;

The Partnership is hereby authorized to make a €17,450,000 contribution to the capital of Lucien Holdings S.ar.l., a Luxembourg company ("Lucien"), without a related issuance of shares to be allocated to Lucien's capital account, and to distribute €17,450,000 to Lucien in accordance with Lucien's wire transfer instructions.

Date: June 29, 2017

PURDUE HOLDINGS L.P.,  
by its general partner,  
Purdue Pharma Inc.  
By \_\_\_\_\_  
Stuart D. Baker  
Executive Vice President,  
Counsel to the Board

**Transfer #1:** Confirmation of €17.45M transfer (\$19.94M) from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfer #2:** Authorization for €17.45M transfer from Purdue Holdings L.P. to Lucien Holdings S.ar.l.



## Selection 2 – Ex-US Cash Distribution to Lucien Holdings S.ar.l., June 2017 (cont'd)

From: "McClatchey, Ian" <IMcClatchey@cha@bourne.com>  
To: [REDACTED]  
Cc: "Baker, Stuart" <sbaker@chadbourne.com>, "Charbon, JJ" <JJ.Charbon@pharma.com>, "Lewne, Jon" <jon.lewne@pharma.com>, [REDACTED], [REDACTED], "Roncalli, Anthony" <ARoncalli@chadbourne.com>, "Kelly, Lauren D." <LKelly@chadbourne.com>, "Kendall, Gareth" <gkendall@chadbourne.com>, "Quinn-Felice, Jennifer" <JQuinn@chadbourne.com>, "Toscano, Cristina" <CToscano@CHA@BOURNE.com>  
Subject: PHLP Funding Lucien Holdings

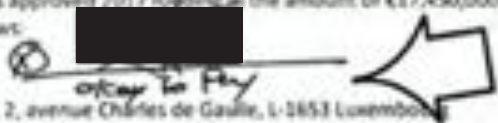
Thursday, June 29, 2017

Dear [REDACTED]

In connection with approved funding for Lucien Holdings S.ar.l. (Luxembourg), attached are the approvals for Purdue Pharma L.P. to distribute €17,450,000 to Purdue Holdings L.P., and for Purdue Holdings L.P. in turn to distribute this amount to Lucien Holdings S.ar.l.

In accordance with the foregoing, please arrange for the following wire transfer from the account of Purdue Holdings L.P. in connection with this approved 2017 Audit in the amount of €17,450,000 without charges for the beneficiary as follows:

Amount: EUR 17,450,000  
Beneficiary: Lucien Holdings S.ar.l., 2, avenue Charles de Gaulle, L-1653 Luxembourg  
Bank: ING Luxembourg S.A.  
International Account: [REDACTED]  
BIC/Swift code: CILL2333  
Reference: Capital Contribution

*after to fly* 

**SIGN  
HERE**

**Transfer #1:** Confirmation of €17.45M transfer (\$19.94M) from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfer #2:** Wire instructions for €17.45M transfer from Purdue Holdings L.P. to Lucien Holdings S.ar.l.

Please note that we have been asked to provide a value date for this transfer as soon as possible.

Please do not hesitate to contact me with any questions.

Thank you,  
Ian

Source: Email from Chadbourne & Parke LLP to Purdue containing wire instructions, dated 6/29/17



## Selection 2 – Ex-US Cash Distribution to Lucien Holdings S.ar.l., June 2017 (cont'd)

**CHASE**  
JPMorgan Chase Bank, N.A.  
Northeast Market  
P.O. Box 658754  
San Antonio, TX 78205 - 9754

July 01, 2017 through July 31, 2017  
Account Number [REDACTED]

**Customer Service Information**  
If you have any questions about your statement, please contact your Customer Service Professional.

00066422 W036 502 211 21217 \*\*\*\*\* 1 000000000 50 0000  
**PURDUE HOLDINGS L.P.**  
1 STAMFORD FORUM  
STAMFORD CT 06901-3516

**Deposits and Credits**

| Ledger Date | Description  | Amount          |
|-------------|--|-----------------|
| 07/05       | Book Transfer Credit B/C: Purdue Pharma L.P. Stamford CT 06901-3516 Ref: Distribution Trn: [REDACTED] YOUR REF: AT&S OF 17/07/05 | \$19,935,752.50 |

**Withdrawals and Debits**

| Ledger Date | Description   | Amount          |
|-------------|---|-----------------|
| 07/05       | ForWire Debit Via: Bk Amer Nyc 021000500 A/C: Bank of America N.A. US Fx US Ref: Fx Transact Ref: [REDACTED] (mad: [REDACTED]) Trn: [REDACTED] YOUR REF: NONREF | \$19,935,752.50 |

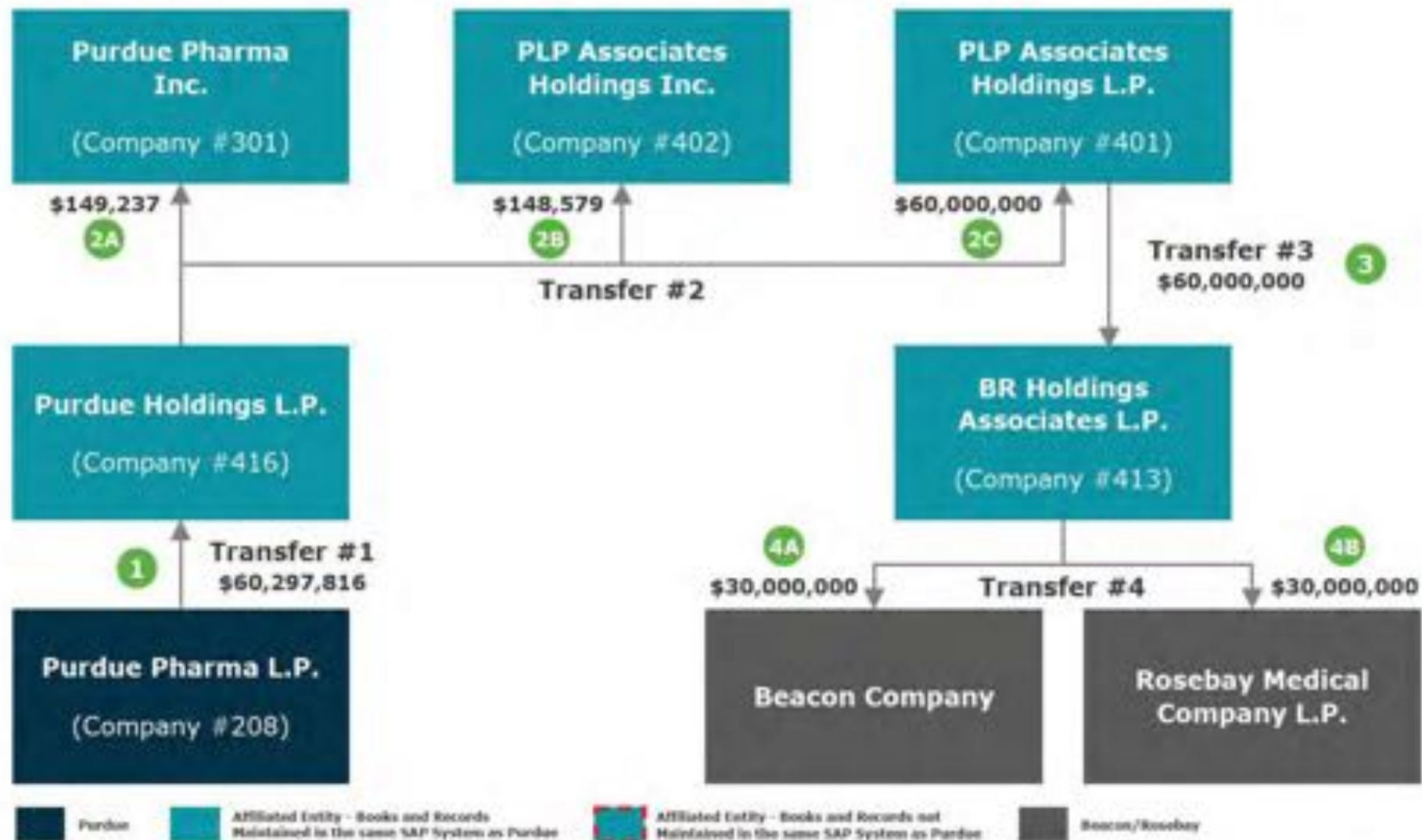
Transfer #1: C17.45M transfer (\$19.94M) from Purdue Pharma L.P. to Purdue Holdings L.P.

Transfer #2: C17.45M (\$19.94M) transfer from Purdue Holdings L.P. to Lucien Holdings S.ar.l.

**AlixPartners**

## **Selection 3 Purdue Ex-US Cash Distributions (2015)**

## Selection 3 – Ex-US Cash Distribution to Beacon Company and Rosebay Medical Company L.P., December 2015



Note: Purdue's Internal Distribution Analysis classifies Selection 3 as an Ex-US Cash Distribution and refers to it as "Project Bull's Eye". Purdue's Legal Department explained that "Project Bull's Eye" related to Mundipharma's acquisition of the Merck ophthalmology portfolio.



### Selection 3 – Ex-US Cash Distribution to Beacon Company and Rosebay Medical Company L.P., December 2015 (cont'd)

| Item   | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount          | Text  |
|--|----|---------|--------------------|----------|------------|-------|----|-----------------|---|
| <p>Doc.Type : SA ( G/L account document   Normal document<br/>                     Doc. Number 100154224 Company Code 208 Fiscal Year 2015<br/>                     Doc. Date 15.12.2015 Posting Date 15.12.2015 Period 12<br/>                     Calculate Tax <input type="checkbox"/><br/>                     Ref.Doc. CMS Overall No. 0100154224208 15<br/>                     Doc. Currency USD<br/>                     Doc. Nbr Text CTW208 12012015-12132015</p> |    |         |                    |          |            |       |    |                 |   |
| 219  | 80 | 100010  | Cash Concentration |          | GEN        |       |    | 120,000,000,00- | [REDACTED] GOLDMAN SACHS FUNDS GROUP LLC: PURDUE PHAR |
| 202  | 80 | 100010  | Cash Concentration |          | GEN        |       |    | 59,495,000,00-  | [REDACTED] PURDUE HOLDINGS L P 1 STAMFORD F           |
| 342  | 80 | 100450  | BOA Money Market   |          | GEN        |       |    | 75,000,000,00-  | [REDACTED] **VIA FED**                                |
| 412  | 80 | 100450  | BOA Money Market   |          | GEN        |       |    | 70,000,000,00-  | [REDACTED] **VIA FED**                                |
| 71   | 80 | 100010  | Cash Concentration |          | GEN        |       |    | 60,297,816,00-  | [REDACTED] PURDUE HOLDINGS L P 1 STAMFORD F           |
| <p>Doc.Type : SA ( G/L account document   Normal document<br/>                     Doc. Number 100154224 Company Code 208 Fiscal Year 2015<br/>                     Doc. Date 15.12.2015 Posting Date 15.12.2015 Period 12<br/>                     Calculate Tax <input type="checkbox"/><br/>                     Ref.Doc. CMS Overall No. 0100154224208 15<br/>                     Doc. Currency USD<br/>                     Doc. Nbr Text CTW208 12012015-12132015</p> |    |         |                    |          |            |       |    |                 |   |
| 427  | 40 | 100430  | Money Mkt Goldman  |          | GEN        |       |    | 120,000,000,00  | [REDACTED] GOLDMAN SACHS FUNDS GROUP LLC: PURDUE PHAR |
| 411  | 40 | 302045  | Dist #45 PH LP     |          | GEN        |       |    | 59,495,000,00   | [REDACTED] PURDUE HOLDINGS L P 1 STAMFORD F           |
| 181  | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 75,000,000,00   | [REDACTED] **VIA FED**                                |
| 203  | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 70,000,000,00   | [REDACTED] **VIA FED**                                |
| 289  | 40 | 302045  | Dist #45 PH LP     |          | GEN        |       |    | 60,297,816,00   | [REDACTED] PURDUE HOLDINGS L P 1 STAMFORD F           |
| 24   | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 50,000,000,00   | [REDACTED] BANK OF AMERICA SECURITIES- ATN 600 NO     |

Transfer #1: \$60,297,816  
 transfer from Purdue Pharma L.P.  
 to Purdue Holdings L.P.

Source: SAP General Ledger detail

### Selection 3 – Ex-US Cash Distribution to Beacon Company and Rosebay Medical Company L.P., December 2015 (cont'd)

| Ita   | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Ta | Amount        | Text                             |
|---|----|---------|----------------------|----------|------------|-------|----|---------------|----------------------------------|
| Doc.Type : SA   G/L account document   Normal document<br>Doc. Number : 100000433    Company Code : 414    Fiscal Year : 2015<br>Doc. Date : 15.12.2015    Posting Date : 15.12.2015    Period : 12<br>Calculate Tax : <input type="checkbox"/><br>Ref.Doc. : CMS    Overall No. : 0100000433416 15<br>Doc. Currency : USD<br>Doc. Bdr Text : CTW416 12012015-1212015 |    |         |                      |          |            |       |    |               |                                  |
| 1   | 40 | 100010  | Cash Concentration   |          |            |       |    | 3,100,000,00  | CORP PAY                         |
| 2   | 40 | 100010  | Cash Concentration   |          |            |       |    | 60,297,816,00 | PURDUE PHARMA L P ONE STAMFORD F |
| 3   | 50 | 100010  | Cash Concentration   |          |            |       |    | 149,237,00    | CORP PAY                         |
| 4   | 50 | 100010  | Cash Concentration   |          |            |       |    | 148,579,00    | CORP PAY                         |
| 5   | 50 | 100010  | Cash Concentration   |          |            |       |    | 60,000,000,00 | PLP ASSOCIATES HOLDINGS L P ONE  |
| 6   | 40 | 100010  | Cash Concentration   |          |            |       |    | 700,000,00    | CORP PAY                         |
| 7   | 50 | 100010  | Cash Concentration   |          |            |       |    | 700,000,00    | CORP PAY                         |
| 8   | 40 | 100010  | Cash Concentration   |          |            |       |    | 39,295,245,00 | PURDUE PHARMA L P ONE STAMFORD F |
| 9   | 40 | 100010  | Cash Concentration   |          |            |       |    | 24,924,340,00 | PURDUE PHARMA L P ONE STAMFORD F |
| 10  | 40 | 100010  | Cash Concentration   |          |            |       |    | 544,200,00    | PURDUE PHARMA L P ONE STAMFORD F |
| 11  | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 99,495,000,00 | PURDUE PHARMA L P ONE STAMFORD F |
| 12  | 50 | 100010  | Cash Concentration   |          | GEN        |       |    | 99,495,000,00 | BR HOLDINGS ASSOCIATES L.P. 1 ST |
| 13  | 50 | 107204  | Invest - PPLP        |          | GEN        |       |    | 60,297,816,00 | PURDUE PHARMA L P ONE STAMFORD F |
| 14  | 40 | 302042  | Dist #42 PP Inc      |          |            |       |    | 149,237,00    | CORP PAY                         |
| 15  | 40 | 302042  | Dist #42 PP Inc      |          |            |       |    | 148,579,00    | CORP PAY                         |
| 16  | 40 | 302044  | Dist #44 PLPAM LP    |          |            |       |    | 60,000,000,00 | PLP ASSOCIATES HOLDINGS L P ONE  |
| 17  | 40 | 302042  | Dist #42 PP Inc      |          |            |       |    | 700,000,00    | CORP PAY                         |
| 18  | 50 | 107204  | Invest - PPLP        |          |            |       |    | 39,295,245,00 | PURDUE PHARMA L P ONE STAMFORD F |
| 19  | 50 | 107204  | Invest - PPLP        |          | GEN        |       |    | 24,924,340,00 | PURDUE PHARMA L P ONE STAMFORD F |
| 20  | 50 | 107204  | Invest - PPLP        |          | GEN        |       |    | 544,200,00    | PURDUE PHARMA L P ONE STAMFORD F |
| 21  | 50 | 107204  | Invest - PPLP        |          | GEN        |       |    | 99,495,000,00 | PURDUE PHARMA L P ONE STAMFORD F |
| 22  | 50 | 102208  | Purdue Pharma L.P.   |          | GEN        |       |    | 2,800,000,00  |                                  |
| 23  | 40 | 102413  | BR Holdings Assoc LP |          | GEN        |       |    | 99,495,000,00 |                                  |

Transfer #1: \$60,297,816 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

Transfer #2A: \$149,237 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

Transfer #2B: \$148,579 transfer from Purdue Holdings L.P. to PLP Associates Holdings Inc.

Transfer #2C: \$60,000,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.



### Selection 3 – Ex-US Cash Distribution to Beacon Company and Rosebay Medical Company L.P., December 2015 (cont'd)

|  |  |            |  |              |  |            |  |             |      |
|--|--|------------|--|--------------|--|------------|--|-------------|------|
| Doc.Type : SA ( S/L account document ) Normal document |  |            |  |              |  |            |  |             |      |
| Doc. Number  |  | 100001292  |  | Company Code |  | 301        |  | Fiscal Year | 2015 |
| Doc. Date  |  | 15.12.2015 |  | Posting Date |  | 15.12.2015 |  | Period      | 12   |
| Calculate Tax <input type="checkbox"/>                 |  |            |  |              |  |            |  |             |      |
| Ref.Doc. CMS   |  |            |  |              |  |            |  |             |      |
| Doc. Currency USD                                      |  |            |  |              |  |            |  |             |      |
| Doc. Hdr Text CTW301 12012015-12132015                 |  |            |  |              |  |            |  |             |      |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount      | Text     |
|------|----|---------|--------------------|----------|------------|-------|----|-------------|----------|
| 1    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 149,237,00  | CORP PAY |
| 2    | 50 | 107416  | Invest - PH LP     |          | GEN        |       |    | 149,237,00- | CORP PAY |

**Transfer #2A: \$149,237**  
transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

|  |  |            |  |              |  |            |  |             |      |
|--|--|------------|--|--------------|--|------------|--|-------------|------|
| Doc.Type : SA ( S/L account document ) Normal document |  |            |  |              |  |            |  |             |      |
| Doc. Number  |  | 100000900  |  | Company Code |  | 402        |  | Fiscal Year | 2015 |
| Doc. Date  |  | 15.12.2015 |  | Posting Date |  | 15.12.2015 |  | Period      | 12   |
| Calculate Tax <input type="checkbox"/>                 |  |            |  |              |  |            |  |             |      |
| Ref.Doc. CMS   |  |            |  |              |  |            |  |             |      |
| Doc. Currency USD                                      |  |            |  |              |  |            |  |             |      |
| Doc. Hdr Text CTW402 12012015-12132015                 |  |            |  |              |  |            |  |             |      |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount      | Text     |
|------|----|---------|--------------------|----------|------------|-------|----|-------------|----------|
| 1    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 148,579,00  | CORP PAY |
| 2    | 50 | 107416  | Invest - PH LP     |          | GEN        |       |    | 148,579,00- | CORP PAY |

**Transfer #2B: \$148,579**  
transfer from Purdue Holdings L.P. to PLP Associates Holdings Inc.



### Selection 3 – Ex-US Cash Distribution to Beacon Company and Rosebay Medical Company L.P., December 2015 (cont'd)

| Item   | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text  |
|--|----|---------|----------------------|----------|------------|-------|----|---------------|---|
| <p><b>Doc.Type : SA ( G/L account document ) Normal document</b><br/>                     Doc. Number 100001050 Company Code 401 Fiscal Year 2015<br/>                     Doc. Date 15.12.2015 Posting Date 13.12.2015 Period 12<br/>                     Calculate Tax <input type="checkbox"/><br/>                     Ref.Doc. CWS<br/>                     Doc. Currency USD<br/>                     Doc. Bdr Text CTW401 12012015-12132015</p> |    |         |                      |          |            |       |    |               |   |
| <p><b>Transfer #2C: \$50,000,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.</b></p>  |    |         |                      |          |            |       |    |               |   |
| 1  | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 60,000,000,00 | [REDACTED] PURDUE HOLDINGS L P 1 STANFORD F |
| 2  | 50 | 100010  | Cash Concentration   |          | GEN        |       |    | 60,000,000,00 | [REDACTED] BR HOLDINGS ASSOCIATES L.P. 1 ST |
| 3  | 50 | 107416  | Invest - PL LP       |          | GEN        |       |    | 60,000,000,00 | [REDACTED] PURDUE HOLDINGS L P 1 STANFORD F |
| 4  | 40 | 302032  | Capital #32 Dist BR  |          | GEN        |       |    | 60,000,000,00 | [REDACTED] BR HOLDINGS ASSOCIATES L.P. 1 ST |
| <p><b>Doc.Type : SA ( G/L account document ) Normal document</b><br/>                     Doc. Number 100000748 Company Code 413 Fiscal Year 2015<br/>                     Doc. Date 15.12.2015 Posting Date 13.12.2015 Period 12<br/>                     Calculate Tax <input type="checkbox"/><br/>                     Ref.Doc. CWS<br/>                     Doc. Currency USD<br/>                     Doc. Bdr Text CTW413 12012015-12132015</p> |    |         |                      |          |            |       |    |               |   |
| <p><b>Transfer #3: \$50,000,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.</b></p>  |    |         |                      |          |            |       |    |               |   |
| 1  | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 60,000,000,00 | [REDACTED] PLP ASSOCIATES HOLDINGS L P ONE  |
| 2  | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 4,141,00      | [REDACTED]                                  |
| 3  | 50 | 107401  | Invest. PLP Ass.Hold |          | GEN        |       |    | 60,000,000,00 | [REDACTED] PLP ASSOCIATES HOLDINGS L P ONE  |
| 4  | 50 | 100530  | Misc. Cash Clearing  |          | GEN        |       |    | 4,141,00      | [REDACTED]                                  |

Source: SAP General Ledger detail

### Selection 3 – Ex-US Cash Distribution to Beacon Company and Rosebay Medical Company L.P., December 2015 (cont'd)

|  |  |                          |  |              |  |            |  |             |  |      |
|--|--|--------------------------|--|--------------|--|------------|--|-------------|--|------|
| Doc.Type : KI ( Vendor payment ) Normal document |  |                          |  |              |  |            |  |             |  |      |
| Doc. Number                                      |  | 1500000235               |  | Company Code |  | 413        |  | Fiscal Year |  | 2015 |
| Doc. Date  |  | 03.12.2015               |  | Posting Date |  | 04.12.2015 |  | Period      |  | 12   |
| Calculate Tax                                    |  | <input type="checkbox"/> |  |              |  |            |  |             |  |      |
| Ref.Doc.   |  | WIRE TRANSFER            |  |              |  |            |  |             |  |      |
| Doc. Currency                                    |  | USD                      |  |              |  |            |  |             |  |      |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text |
|------|----|---------|--------------------|----------|------------|-------|----|----------------|------|
| 1    | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 30.000.000,00- |      |
| 2    | 25 | 1029154 | BEACON CO          |          | GEN        |       |    | 30.000.000,00  |      |

Transfer #4A: \$30M transfer from BR Holdings Associates L.P. to Beacon Company

|  |  |                          |  |              |  |            |  |             |  |      |
|--|--|--------------------------|--|--------------|--|------------|--|-------------|--|------|
| Doc.Type : KI ( Vendor payment ) Normal document |  |                          |  |              |  |            |  |             |  |      |
| Doc. Number                                      |  | 1500000234               |  | Company Code |  | 413        |  | Fiscal Year |  | 2015 |
| Doc. Date  |  | 03.12.2015               |  | Posting Date |  | 04.12.2015 |  | Period      |  | 12   |
| Calculate Tax                                    |  | <input type="checkbox"/> |  |              |  |            |  |             |  |      |
| Ref.Doc.   |  | WIRE TRANSFER            |  |              |  |            |  |             |  |      |
| Doc. Currency                                    |  | USD                      |  |              |  |            |  |             |  |      |

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text |
|------|----|---------|----------------------|----------|------------|-------|----|----------------|------|
| 1    | 50 | 100010  | Cash Concentration   |          | GEN        |       |    | 30.000.000,00- |      |
| 2    | 25 | 1016497 | ROSEBAY MEDICAL COMP |          | GEN        |       |    | 30.000.000,00  |      |

Transfer #4B: \$30M transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.

## Selection 3 – Ex-US Cash Distribution to Beacon Company and Rosebay Medical Company L.P., December 2015 (cont'd)

BR HOLDINGS ASSOCIATES L.P.

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Written Consent of General Partner

The undersigned, BR Holdings Associates Inc. (the "General Partner"), a New York corporation and the General Partner of BR Holdings Associates L.P., a Delaware limited partnership (the "Partnership"), hereby consents to the filing of the following written and electronic consent to be filed with the records of proceedings of the Partnership:

WHEREAS, the Partnership is to receive a distribution from PLP Associates Holdings L.P., a Delaware limited partnership ("PLP Associates"), in the amount of \$60,000,000 (the "Distribution");

NOW, THEREFORE, be it

RESOLVED, that upon receipt of the Distribution from PLP Associates, the Partnership be and it hereby is authorized to distribute \$30,000,000 to Beacon Company and \$30,000,000 to Rosebay Medical Company L.P.

RESOLVED, that the proper officers of the General Partner be and each of them hereby is authorized and directed to execute, execute and deliver, or cause to be made, executed and delivered on behalf of itself and the Partnership all such agreements, documents, instruments and other papers as they may deem necessary or appropriate to carry out the purposes and intent of the foregoing resolution.

Date: November 30, 2015

BR HOLDINGS ASSOCIATES L.P.  
by its general partner,  
BR Holdings Associates Inc.,  
By: [REDACTED]  
Robert D. Baker  
Vice President

**Transfer #3:** Confirmation of \$60M transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

**Transfers #4A and #4B:** Authorization for \$30M transfers from BR Holdings Associates L.P. to Beacon Company and Rosebay Medical Company L.P., totaling \$60M in distributions.



## Selection 3 – Ex-US Cash Distribution to Beacon Company and Rosebay Medical Company L.P., December 2015 (cont'd)



**Transfer #1:** Authorization for \$60,297,816 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfers #2A, #2B, and #2C:** Authorization for transfers from Purdue Holdings L.P. to Purdue Pharma Inc., PLP Associates Holdings Inc., and PLP Associates Holdings L.P.

**Transfer #3:** Authorization for \$60M transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

**Transfers #4A and #4B:** Authorization for \$60M transfers from BR Holdings Associates L.P. to Beacon Company and Rosebay Medical Company L.P., totaling \$60M in distributions.

### Selection 3 – Ex-US Cash Distribution to Beacon Company and Rosebay Medical Company L.P., December 2015 (cont'd)

**Transfer #4A: Confirmation for \$30M transfer from BR Holdings Associates L.P. to Beacon Company.**

**PURDUE PHARMA L.P.**  
\*\* All values are subject to verification and adjustments. \*\*  
 Payment Report - Detail Payment Release Date: Today

---

Account Name: **BR HOLDINGS ASSOCIATES LP**  
 Account Number: [REDACTED]  
 Currency: USD - US DOLLAR  
 Bank: [REDACTED] - [REDACTED] - [REDACTED]  
 ACP Company Name ID: BR HOLDINGS [REDACTED]

---

Company Method: [REDACTED] Company Name: BR HOLDINGS Company Type: [REDACTED]

---

**Sender Information**

Beneficiary ID: [REDACTED] Account Currency: USD Account Name: BR HOLDINGS ASSOCIATES LP  
 Bank: [REDACTED] - [REDACTED] - [REDACTED]  
 Payment Method: Value Date: 12/16/2015 Bank to Bank Transfer: No  
 Payment Amount: \$30,000,000.00 Date Subscribed: [REDACTED]  
 Payment ID: [REDACTED] Investment Reference: [REDACTED]

---

**Beneficiary Information**

Beneficiary ID: [REDACTED] Address: [REDACTED]  
 Beneficiary ID Type: [REDACTED]  
 Beneficiary Name: Beacon Co

---

**APPROVAL INFORMATION**

**PAYMENT DETAILS**

Method: [REDACTED]

**DATE TO BANK**

Correspondent Bank Charged: [REDACTED] Priority Payment: No

---

| Event           | Date / Time             | Authorized By | Role ID / Approval Category | Additional Information            |
|-----------------|-------------------------|---------------|-----------------------------|-----------------------------------|
| Completed       | 12/16/2015 12:45 PM EST | System        | System                      |                                   |
| Initiated       | 12/16/2015 12:45 PM EST | System        | System                      |                                   |
| Reviewed        | 12/16/2015 12:45 PM EST | [REDACTED]    | [REDACTED]                  |                                   |
| Value Agreement | 12/16/2015 12:45 PM EST | [REDACTED]    | [REDACTED]                  |                                   |
| Approved        | 12/16/2015 12:45 PM EST | [REDACTED]    | [REDACTED]                  |                                   |
| Submitted       | 12/16/2015 12:45 PM EST | [REDACTED]    | [REDACTED]                  | Company Full Name: BR HOLDINGS Co |

## Selection 3 – Ex-US Cash Distribution to Beacon Company and Rosebay Medical Company L.P., December 2015 (cont'd)

Transfer #4B: Confirmation for \$30M transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.

**PURDUE PHARMA L.P.**  
For review and signature by authorized and authorized only  
 Payment Report - Detail Payment Release Date: Today

---

Transfer Method: **Wire Transfer - Other** Transfer Date: **01-Nov-2015** Transfer Type: **Transfer**

From: **Comcast**

---

**APPROVED BY/DATE**

Account Company: **[REDACTED]** Account Name: **ROSEBAY MEDICAL COMPANY L.P.**

Payment Amount: **30,000,000.00**

Payment Method: **Wire Transfer** Bank to Bank Transfer: **Yes**

Payment Reference: **2015-11-01-001**

Payment ID: **[REDACTED]**

Account: **[REDACTED]** Address: **200 West 10th Street**

Beneficiary ID: **[REDACTED]**

Beneficiary Name: **ROSEBAY MEDICAL COMPANY L.P.**

---

**APPROVED BY/DATE**

APPROVED BY: **[REDACTED]**

APPROVED DATE: **2015-11-01**

---

**NOTE: To Bank**

Correspondent Bank Changes: **None** Priority Payment: **No**

---

**DETAILS**

| Date       | From/To    | Account No | From/To    | Transfer Method | Additional Information |
|------------|------------|------------|------------|-----------------|------------------------|
| 2015-11-01 | Comcast    | [REDACTED] | [REDACTED] | Wire Transfer   |                        |
| 2015-11-01 | [REDACTED] | [REDACTED] | [REDACTED] | Wire Transfer   |                        |
| 2015-11-01 | [REDACTED] | [REDACTED] | [REDACTED] | Wire Transfer   |                        |
| 2015-11-01 | [REDACTED] | [REDACTED] | [REDACTED] | Wire Transfer   |                        |
| 2015-11-01 | [REDACTED] | [REDACTED] | [REDACTED] | Wire Transfer   |                        |
| 2015-11-01 | [REDACTED] | [REDACTED] | [REDACTED] | Wire Transfer   |                        |

---

**NOTE: Received by Beneficiary**

Total Payments: **30,000,000.00** Payment Release Date: **Today** Bank Balance: **0.00**

Bank Transfer/Payment Complete: **0.00** **30,000,000.00** **0.00**

**NOTE: Received by Beneficiary (Total)** **0.00** **30,000,000.00** **0.00**

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**END OF REPORT**

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Payment Report - Detail  
 Please see additional details below Page 11 of 11

Source: Purdue Pharma L.P. payments report prepared by Purdue Treasury Department

## Selection 3 – Ex-US Cash Distribution to Beacon Company and Rosebay Medical Company L.P., December 2015 (cont'd)

**CHASE**  
 JPMorgan Chase Bank, N.A.  
 Northeast Market  
 P O Box 668754  
 San Antonio, TX 78266 - 9754

December 01, 2015 through December 31, 2015  
 Account Number [REDACTED]

**Customer Service Information**  
 If you have any questions about your statement, please contact your Customer Service Professional.

000178844 8888 802 211 00118 8888888888 1 000000000 80-0000  
**PURDUE HOLDINGS L P**  
 1 STAMFORD FORUM  
 STAMFORD CT 06901-3518

### Deposits and Credits

| Ledger Date | Description  | Amount          |
|-------------|--|-----------------|
| 12/03       | Book Transfer Credit B/C: Purdue Pharma L P Stamford CT 06901-3431 Ref: Distribution Trm: [REDACTED] YOUR REF: ATS OF 15/12/02 | \$60,297,816.00 |

**Transfer #1:** \$60,297,816 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

### Withdrawals and Debits

| Ledger Date | Description   | Amount          |
|-------------|---|-----------------|
| 12/03       | Book Transfer Debit A/C: Plp Associates Holdings L P Stamford CT 06901-3431 Ref: Distribution Trm: [REDACTED] YOUR REF: NONREF  | \$60,000,000.00 |
| 12/03       | Chips Debit Via: Hsbc Bank USA, N.A./0108 A/C: Hsbc Singapore Singapore 040920 Ben: Mundipharma Singapore Holding Pte Sg Ref: Preferred Shares Son: [REDACTED] Trm: [REDACTED] YOUR REF: NONREF | 2,100,000.00    |
| 12/03       | Orig CO Name: Holdings Orig ID: [REDACTED] Desc: Date: 151203 CO Entry Desc: Corp Pay Sec: CCD Trace# [REDACTED] Ext: 151203 Ind ID: [REDACTED] Ind Name: Holdings Trm: [REDACTED]              | 149,237.00      |
| 12/03       | Orig CO Name: Holdings Orig ID: [REDACTED] Desc: Date: 151203 CO Entry Desc: Corp Pay Sec: CCD Trace# [REDACTED] Ext: 151203 Ind ID: [REDACTED] Ind Name: Holdings Trm: [REDACTED]              | 148,579.00      |

**Transfer #2C:** \$60,000,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.

**Transfer #2A:** \$149,237 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

**Transfer #2B:** \$148,579 transfer from Purdue Holdings L.P. to PLP Associates Holdings Inc.

Source: J.P. Morgan Chase monthly bank statement for Purdue Holdings L.P., December 2015





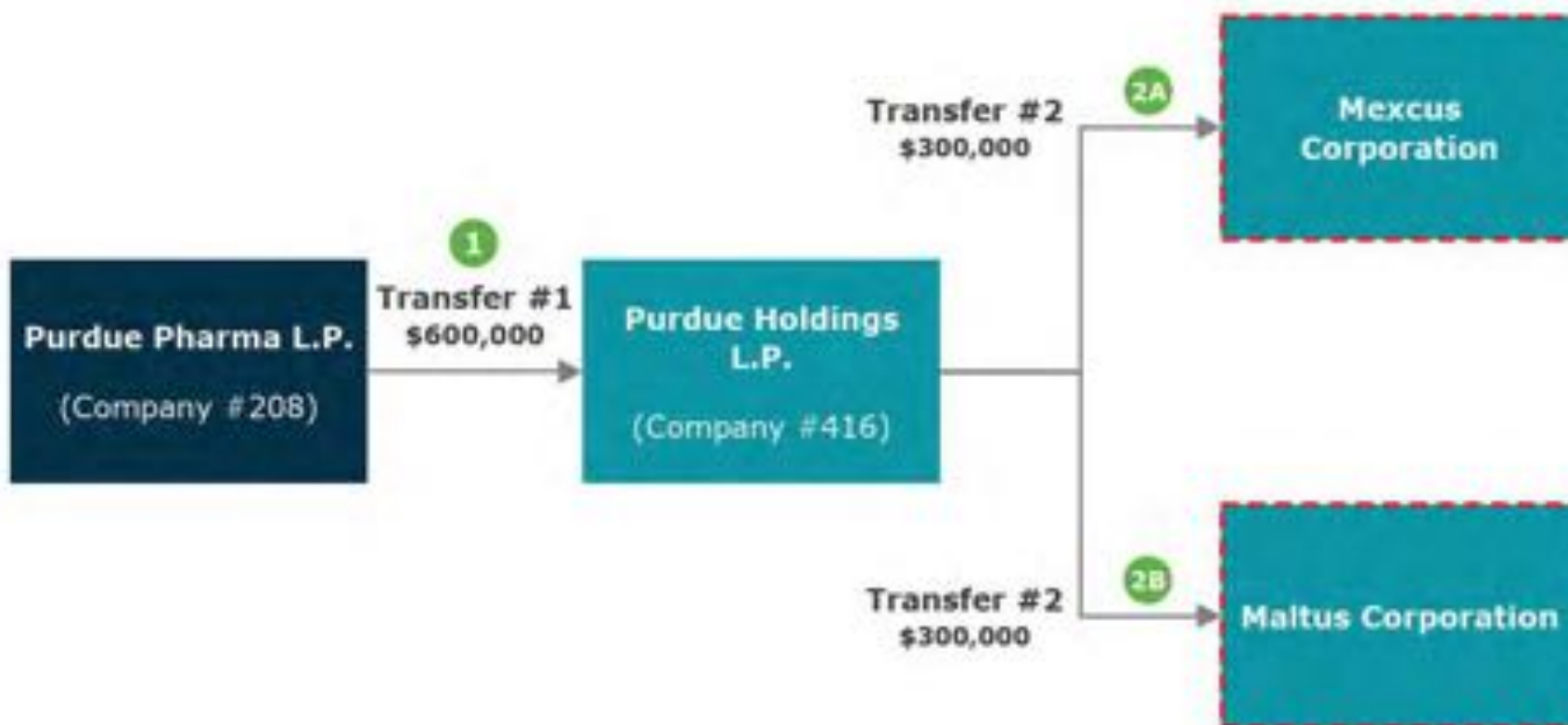




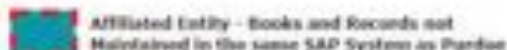
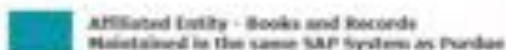
**AlixPartners**

## **Selection 4 Purdue Ex-US Cash Distributions (2016)**

## Selection 4 – Ex-US Cash Distribution to Mexcus Corp and Maltus Corp, July 2016



*Note: Per email instructions, \$300,000 was subsequently sent by each Mexcus Corporation and Maltus Corporation to Mundipharma Mexico. However, since books and records for Mexcus, Maltus and Mundipharma Mexico are not maintained by Purdue, these subsequent transactions cannot be identified using Purdue's books and records.*



## Selection 4 – Ex-US Cash Distribution to Mexcus Corp and Maltus Corp, July 2016 (cont'd)

| G/L account document                           |            |                    |                    |              |            |                        |
|--|------------|--------------------|--------------------|--------------|------------|------------------------|
| Overall No. 0100000746416 16 Doc. Currency USD |            |                    |                    |              |            |                        |
| CoGS DocumentNo                                | Year       | Type               | Doc. Date          | Posting Date | Reference  | Copy                   |
| Itx  | PP Account | Account short text | Assignment         |              | Tr         | Amount Text            |
| 00   | 308        | 100159793          | 2016 SA            | 01.08.2016   | 28.07.2016 | CMS USD                |
| 1  | 50         | 100010             | Cash Concentration | 20160801     |            | 4.410.000,00- CORP PAY |
| 2  | 50         | 100010             | Cash Concentration | 20160801     |            | 600.000,00- CORP PAY   |
| 3  | 50         | 100010             | Cash Concentration | 20160801     |            | 492.432,00- CORP PAY   |
| 4  | 50         | 100010             | Cash Concentration | 20160801     |            | 1.000.000,00- CORP PAY |
| 5  | 40         | 102416             | Purdue Holdings LP | 20160801     |            | 6.502.432,00           |
| 00   | 416        | 100000746          | 2016 SA            | 01.08.2016   | 28.07.2016 | CMS USD                |
| 1  | 40         | 100010             | Cash Concentration | 20160801     |            | 4.410.000,00 CORP PAY  |
| 2  | 40         | 100010             | Cash Concentration | 20160801     |            | 600.000,00 CORP PAY    |
| 3  | 40         | 100010             | Cash Concentration | 20160801     |            | 492.432,00 CORP PAY    |
| 4  | 50         | 100010             | Cash Concentration | 20160801     |            | 4.410.000,00- CORP PAY |
| 5  | 50         | 100010             | Cash Concentration | 20160801     |            | 490.000,00- CORP PAY   |
| 6  | 50         | 100010             | Cash Concentration | 20160801     |            | 300.000,00- CORP PAY   |
| 7  | 50         | 100010             | Cash Concentration | 20160801     |            | 300.000,00- CORP PAY   |
| 8  | 50         | 100010             | Cash Concentration | 20160801     |            | 1.219,00- CORP PAY     |
| 9  | 50         | 100010             | Cash Concentration | 20160801     |            | 1.219,00- CORP PAY     |
| 10   | 40         | 100010             | Cash Concentration | 20160801     |            | 1.000.000,00 CORP PAY  |
| 11   | 50         | 100010             | Cash Concentration | 20160801     |            | 1.000.000,00- CORP PAY |
| 12   | 40         | 302042             | Diat #42 PP Inc    | 20160801     |            | 4.410.000,00 CORP PAY  |
| 13   | 40         | 302042             | Diat #42 PP Inc    | 20160801     |            | 490.000,00 CORP PAY    |
| 14   | 40         | 302042             | Diat #42 PP Inc    | 20160801     |            | 300.000,00- CORP PAY   |
| 15   | 40         | 302042             | Diat #42 PP Inc    | 20160801     |            | 300.000,00- CORP PAY   |
| 16   | 40         | 302042             | Diat #42 PP Inc    | 20160801     |            | 1.219,00 CORP PAY      |
| 17   | 40         | 302042             | Diat #42 PP Inc    | 20160801     |            | 1.219,00 CORP PAY      |
| 18   | 40         | 302042             | Diat #42 PP Inc    | 20160801     |            | 1.000.000,00 CORP PAY  |
| 19   | 50         | 102208             | Purdue Pharma L.P. | 20160801     |            | 6.502.432,00-          |

**Transfer #1:** \$600,000 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfers #2A and #2B:** \$300,000 transfers from Purdue Holdings L.P. to Mexcus Corporation and Maltus Corporation, totaling \$600,000.



## Selection 4 – Ex-US Cash Distribution to Mexcus Corp and Maltus Corp, July 2016 (cont'd)

| Doc.Type : KI ( Vendor payment ) Normal document |                          |              |            |             |      |  |  |  |  |
|--|--------------------------|--------------|------------|-------------|------|--|--|--|--|
| Doc. Number                                      | 1500000302               | Company Code | 416        | Fiscal Year | 2016 |  |  |  |  |
| Doc. Date  | 07/26/2016               | Posting Date | 07/26/2016 | Period      | 07   |  |  |  |  |
| Calculate Tax                                    | <input type="checkbox"/> |              |            |             |      |  |  |  |  |
| Ref.Doc.   | WIRE TRANSFER            |              |            |             |      |  |  |  |  |
| Doc. Currency                                    | USD                      |              |            |             |      |  |  |  |  |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount      | Text  |
|------|----|---------|--------------------|----------|------------|-------|----|-------------|---|
| 1    | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 300,000.00- | Transfer #2A: \$300,000 transfer from Purdue Holdings L.P. to Nexcus Corporation. |
| 2    | 25 | 1033026 | MEXCUS CORPORATION |          | GEN        |       |    | 300,000.00  |   |

| Doc.Type : KI ( Vendor payment ) Normal document |                          |              |            |             |      |  |  |  |  |
|--|--------------------------|--------------|------------|-------------|------|--|--|--|--|
| Doc. Number                                      | 1500000301               | Company Code | 416        | Fiscal Year | 2016 |  |  |  |  |
| Doc. Date  | 07/26/2016               | Posting Date | 07/26/2016 | Period      | 07   |  |  |  |  |
| Calculate Tax                                    | <input type="checkbox"/> |              |            |             |      |  |  |  |  |
| Ref.Doc.   | WIRE TRANSFER            |              |            |             |      |  |  |  |  |
| Doc. Currency                                    | USD                      |              |            |             |      |  |  |  |  |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount      | Text  |
|------|----|---------|--------------------|----------|------------|-------|----|-------------|---|
| 1    | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 300,000.00- | Transfer #2B: \$300,000 transfer from Purdue Holdings L.P. to Maltus Corporation. |
| 2    | 25 | 1033027 | MALTUS CORPORATION |          | GEN        |       |    | 300,000.00  |   |

## Selection 4 – Ex-US Cash Distribution to Mexcus Corp and Maltus Corp, July 2016 (cont'd)

From: McClatchey, Dan ([mailto:Dan.McClatchey@chadbourne.com])  
Sent: Friday, July 22, 2016 4:45 PM  
To: [REDACTED]  
Cc: Baker, Stuart D.; Charlton, J.; Lewis, Jon; [REDACTED]; Purcell, Anthony; Kelly, Lauren G.; Kemel, Gareth; Quinn-Felce, Jennifer  
Subject: PPLP 2016 Funding - Mundipharma Mexico

Friday, July 22, 2016

Dear [REDACTED]

Attached are the approvals for Purdue Pharma L.P. to distribute \$400,000 to Purdue Holdings L.P., and for Purdue Holdings L.P. in turn to subscribe for (i) 1,000 preferred shares of Mexcus Corporation, a British Virgin Islands company ("Mexcus"), for a subscription price of \$300,000 and (ii) 1,000 preferred shares of Maltus Corporation, a British Virgin Islands company ("Maltus"), for a subscription price of \$300,000. For your information, Mexcus and Maltus will fund payments in connection with Mundipharma Mexico.

In accordance with the foregoing, please arrange for the following wire transfers from the account of Purdue Holdings L.P. without charges for the beneficiary:

|                 |   |
|-----------------|---|
| Amount:         | \$300,000                                 |
| Account Name:   | Mexcus Corporation                        |
| Account Number: | [REDACTED]                                |
| Bank Name:      | JPMorgan Chase Bank, N.A.                 |
| Bank Address:   | 270 Park Avenue, New York, New York 10017 |
| ABA Number:     | 021000021                                 |
| SWIFT Code:     | CHASUS33                                  |
| Reference:      | 1,000 Preferred Shares                    |

|                 |   |
|-----------------|---|
| Amount:         | \$300,000                                 |
| Account Name:   | Maltus Corporation                        |
| Account Number: | [REDACTED]                                |
| Bank Name:      | JPMorgan Chase Bank, N.A.                 |
| Bank Address:   | 270 Park Avenue, New York, New York 10017 |
| ABA Number:     | 021000021                                 |
| SWIFT Code:     | CHASUS33                                  |
| Reference:      | 1,000 Preferred Shares                    |

Please note that we have been asked to provide a value date for these transfers as soon as possible.

Kind regards,

*(X) [Signature]*

**Transfers #2A and #2B:**  
Approvals for \$300,000 transfers from Purdue Holdings L.P. to each of Mexcus Corporation and Maltus Corporation.

**Transfer #2A:** Wire instructions for \$300,000 transfer from Purdue Holdings L.P. to Mexcus Corporation.

**Transfer #2B:** Wire instructions for \$300,000 transfer from Purdue Holdings L.P. to Maltus Corporation.

## Selection 4 – Ex-US Cash Distribution to Mexcus Corp and Maltus Corp, July 2016 (cont'd)

**PURDUE PHARMA L.P.**  
 \*\* All values are subject to verification and adjustments. \*\*  
 Payment Report - Detail Payment Release Date: Today

---

Creation Method: Form Template      Template Name: Mexcus Corp  
 Status: Released

---

**PAYMENT INFORMATION**

|   |                            |                                   |
|---|----------------------------|-----------------------------------|
| Method/Description: ACH Corporate/Vendor Payments | Value Date: 07/29/2016     | Payment Amount: USD 300,000.00 CR |
| Payment ID: 496504433                             | Descriptive Date: 08/12/16 | Batch Description: CORP PAY       |

---

From Account: [REDACTED]      Account Name: PURDUE HOLDINGS LP  
 Bank: 021000221 - JP MORGAN CHASE NEW YORK      Company Name: HOLDINGS [REDACTED]

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**BENEFICIARIES**

|                                      |                            |                          |                     |                       |                |                       |
|--------------------------------------|----------------------------|--------------------------|---------------------|-----------------------|----------------|-----------------------|
| Beneficiary Name: Mexcus Corporation | Beneficiary ID: [REDACTED] | Account Type: [REDACTED] | Bank ABA: 021000221 | Payment ID: 496504433 | CO: [REDACTED] | Amount: 300,000.00 CR |
|--------------------------------------|----------------------------|--------------------------|---------------------|-----------------------|----------------|-----------------------|

Payment Details: Purchase of 1,000 Preferred Shares

---

**HISTORY**

| Event             | Date / Time             | Actioned By | User ID / Approval Category | Additional Information             |
|-------------------|-------------------------|-------------|-----------------------------|------------------------------------|
| Released          | 07/29/2016 03:43 PM EDT | [REDACTED]  | [REDACTED]                  |                                    |
| Digital Signature | 07/29/2016 03:43 PM EDT | [REDACTED]  | [REDACTED]                  |                                    |
| Approved          | 07/29/2016 03:29 PM EDT | [REDACTED]  | [REDACTED]                  |                                    |
| Submitted         | 07/29/2016 11:38 AM EDT | [REDACTED]  | [REDACTED]                  | Created from Template: Mexcus Corp |

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| ACH   | Total Credits / Debits | Credit Amount       | CCY        | Debit Amount |
|---|------------------------|---------------------|------------|--------------|
| ACH Corporate/Vendor Payments - Delivered   | 1 / 0                  | 4,902,432.00        | USD        | 0.00         |
| ACH Corporate/Vendor Payments - Released    | 2 / 0                  | 300,000.00          | USD        | 0.00         |
| <b>ACH Corporate/Vendor Payments TOTALS</b> | <b>3 / 0</b>           | <b>5,202,432.00</b> | <b>USD</b> | <b>0.00</b>  |
| <b>ACH TOTALS</b>                           | <b>3 / 0</b>           | <b>5,202,432.00</b> | <b>USD</b> | <b>0.00</b>  |

Transfer #2A: Confirmation for \$300,000 transfer from Purdue Holdings L.P. to Nexcus Corporation.

## Selection 4 – Ex-US Cash Distribution to Mexcus Corp and Maltus Corp, July 2016 (cont'd)

**PURDUE PHARMA L.P.**  
 \*\* All values are subject to verification and adjustments. \*\*  
**Payment Report - Detail** Payment Release Date: Today

---

Creation Method: From Template      Template Name: Maltus Corp

Status: Released

---

**PAYMENT INFORMATION**

|                               |                  |                   |
|-------------------------------|------------------|-------------------|
| Method/Description            | Value Date       | Payment Amount    |
| ACH Corporate/Vendor Payments | 07/25/2016       | USD 300,000.00 CR |
| Payment ID                    | Descriptive Date | Batch Description |
| 48050431                      | 160725           | CORP PAY          |

---

From Account: [REDACTED]      Account Name: PURDUE HOLDINGS LP  
 Bank: 021000021 - JP MORGAN CHASE NEW YORK      Company Name: HOLDINGS      Company ID: [REDACTED]

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**BENEFICIARIES**

| Beneficiary Name                                   | Beneficiary ID | Account / Type | Bank ABA  | Payment ID | DO | Amount        |
|--|----------------|----------------|-----------|------------|----|---------------|
| Maltus Corporation                                 |                | [REDACTED]     | 021000021 | 48050431   |    | 300,000.00 CR |
| PAYMENT DETAIL: Purchase of 1,000 Preferred Shares |                |                |           |            |    |               |

---

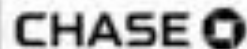
**HISTORY**

| Event             | Date / Time             | Actioned By | User ID / Approval Category | Additional Information             |
|-------------------|-------------------------|-------------|-----------------------------|------------------------------------|
| Released          | 07/25/2016 03:43 PM EDT | [REDACTED]  | [REDACTED]                  |                                    |
| Digital Signature | 07/25/2016 03:43 PM EDT | [REDACTED]  | [REDACTED]                  |                                    |
| Approved          | 07/25/2016 03:39 PM EDT | [REDACTED]  | [REDACTED]                  |                                    |
| Submitted         | 07/25/2016 11:38 AM EDT | [REDACTED]  | [REDACTED]                  | Created from Template: Maltus Corp |

Transfer #2B: Confirmation for \$300,000 transfer from Purdue Holdings L.P. to Maltus Corporation.



## Selection 4 – Ex-US Cash Distribution to Mexcus Corp and Maltus Corp, July 2016 (cont'd)

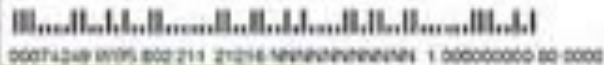


JPMorgan Chase Bank, N.A.  
 Northwest Market  
 P.O. Box 669764  
 San Antonio, TX 78266 - 9764

July 01, 2016 through July 28, 2016  
 Account Number [REDACTED]

### Customer Service Information

If you have any questions about your statement, please contact your Customer Service Professional.



PURDUE HOLDINGS L.P.  
 1 STAMFORD FORUM  
 STAMFORD CT 06901-3516

Transfer #1: \$600,000 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

### Deposits and Credits

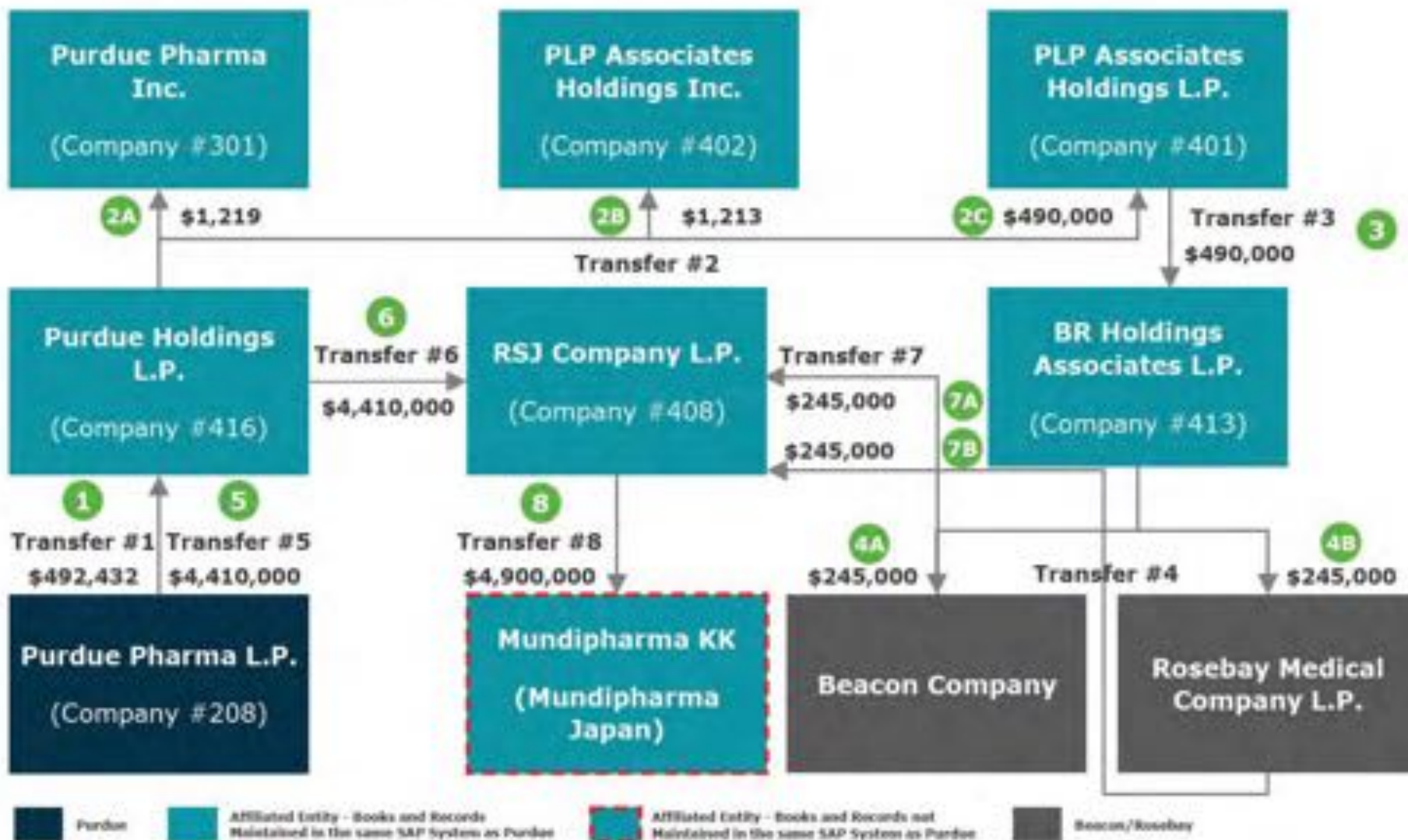
| Ledger Date | Description  | Amount         |
|-------------|--|----------------|
| 07/01       | Book Transfer Credit BIC: Purdue Pharma L.P. Stamford CT 06901-3431 Ref: Distribution Tr [REDACTED] YOUR REF: ATS OF 16/07/01  | 514,069,490.00 |
| 07/12       | Book Transfer Credit BIC: Purdue Pharma L.P. Stamford CT 06901-3431 Ref: Distribution Tr [REDACTED] YOUR REF: ATS OF 16/07/12  | 6,000,000.00   |
| 07/25       | Orig CO Name: Purdue Pharma Lp Orig ID: [REDACTED] Desc: Date: 160725 CO Entry Desc: Corp Pay Sec: CCD Tracof: [REDACTED] Ext: 160725 Ind ID: [REDACTED] Ind Name: Purdue Holdings Lp Funding Tr: [REDACTED] | 4,410,000.00   |
| 07/25       | Orig CO Name: Purdue Pharma Lp Orig ID: [REDACTED] Desc: Date: 160725 CO Entry Desc: Corp Pay Sec: CCD Tracof: [REDACTED] Ext: 160725 Ind ID: [REDACTED] Ind Name: Purdue Holdings Lp Funding Tr: [REDACTED] | 600,000.00     |
| 07/25       | Orig CO Name: Purdue Pharma Lp Orig ID: [REDACTED] Desc: Date: 160725 CO Entry Desc: Corp Pay Sec: CCD Tracof: [REDACTED] Ext: 160725 Ind ID: [REDACTED] Ind Name: Purdue Holdings Lp Funding Tr: [REDACTED] | 492,432.00     |



**AlixPartners**

## **Selection 5 Purdue Ex-US Cash Distributions (2016)**

## Selection 5 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2016





## Selection 5 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2016 (cont'd)

| Doc. No | Account | Account Alias      | Chart | Posting Date | Period | Dr | Amount       | Currency |
|---------|---------|--------------------|-------|--------------|--------|----|--------------|----------|
| 1       | 100010  | Cash Concentration | 000   |              |        |    | 4,410,000.00 | USD      |
| 2       | 100010  | Cash Concentration | 000   |              |        |    | 800,000.00   | USD      |
| 3       | 100010  | Cash Concentration | 000   |              |        |    | 492,410.00   | USD      |
| 4       | 100010  | Cash Concentration | 000   |              |        |    | 1,000,000.00 | USD      |
| 5       | 100010  | Purdue Holdings LP | 000   |              |        |    | 4,902,410.00 | USD      |

| Doc. No | Account | Account Alias      | Chart | Posting Date | Period | Dr | Amount       | Currency |
|---------|---------|--------------------|-------|--------------|--------|----|--------------|----------|
| 1       | 100010  | Cash Concentration | 000   |              |        |    | 4,410,000.00 | USD      |
| 2       | 100010  | Cash Concentration | 000   |              |        |    | 800,000.00   | USD      |
| 3       | 100010  | Cash Concentration | 000   |              |        |    | 492,410.00   | USD      |
| 4       | 100010  | Cash Concentration | 000   |              |        |    | 490,000.00   | USD      |
| 5       | 100010  | Cash Concentration | 000   |              |        |    | 800,000.00   | USD      |
| 6       | 100010  | Cash Concentration | 000   |              |        |    | 1,218.00     | USD      |
| 7       | 100010  | Cash Concentration | 000   |              |        |    | 1,213.00     | USD      |
| 8       | 100010  | Cash Concentration | 000   |              |        |    | 1,000,000.00 | USD      |
| 9       | 100010  | Cash Concentration | 000   |              |        |    | 1,000,000.00 | USD      |
| 10      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 4,902,410.00 | USD      |
| 11      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 490,000.00   | USD      |
| 12      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 800,000.00   | USD      |
| 13      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 1,218.00     | USD      |
| 14      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 1,213.00     | USD      |
| 15      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 1,000,000.00 | USD      |
| 16      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 1,000,000.00 | USD      |
| 17      | 101200  | Purdue Pharma L.P. | 000   |              |        |    | 4,902,410.00 | USD      |

| Doc. No | Account | Account Alias      | Chart | Posting Date | Period | Dr | Amount       | Currency |
|---------|---------|--------------------|-------|--------------|--------|----|--------------|----------|
| 1       | 100010  | Cash Concentration | 000   |              |        |    | 4,410,000.00 | USD      |
| 2       | 100010  | Cash Concentration | 000   |              |        |    | 800,000.00   | USD      |
| 3       | 100010  | Cash Concentration | 000   |              |        |    | 492,410.00   | USD      |
| 4       | 100010  | Cash Concentration | 000   |              |        |    | 4,410,000.00 | USD      |
| 5       | 100010  | Cash Concentration | 000   |              |        |    | 490,000.00   | USD      |
| 6       | 100010  | Cash Concentration | 000   |              |        |    | 800,000.00   | USD      |
| 7       | 100010  | Cash Concentration | 000   |              |        |    | 1,218.00     | USD      |
| 8       | 100010  | Cash Concentration | 000   |              |        |    | 1,213.00     | USD      |
| 9       | 100010  | Cash Concentration | 000   |              |        |    | 1,000,000.00 | USD      |
| 10      | 100010  | Cash Concentration | 000   |              |        |    | 1,000,000.00 | USD      |
| 11      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 4,902,410.00 | USD      |
| 12      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 490,000.00   | USD      |
| 13      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 800,000.00   | USD      |
| 14      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 1,218.00     | USD      |
| 15      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 1,213.00     | USD      |
| 16      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 1,000,000.00 | USD      |
| 17      | 001042  | Dist #40 IP Inc    | 000   |              |        |    | 1,000,000.00 | USD      |
| 18      | 101200  | Purdue Pharma L.P. | 000   |              |        |    | 4,902,410.00 | USD      |

**Transfer #5:** \$4.41M transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfer #1:** \$492,432 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfer #6:** \$4.41M transfer from Purdue Holdings L.P. to RSI Company L.P.

**Transfer #2A:** \$1,219 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

**Transfer #2B:** \$1,213 transfer from Purdue Holdings L.P. to PLP Associates Holdings Inc.

**Transfer #2C:** \$490,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.

Source: SAP General Ledger detail

## Selection 5 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2016 (cont'd)

| Doc.Type : SA ( S/L account document ) Normal document |  |                          |              |  |            |             |  |      |  |
|--|--|--------------------------|--------------|--|------------|-------------|--|------|--|
| Doc. Number  |  | 100001376                | Company Code |  | 301        | Fiscal Year |  | 2016 |  |
| Doc. Date  |  | 08/01/2016               | Posting Date |  | 07/28/2016 | Period      |  | 07   |  |
| Calculate Tax <input type="checkbox"/>                 |  |                          |              |  |            |             |  |      |  |
| Ref.Doc.   |  | CWS                      |              |  |            |             |  |      |  |
| Doc. Currency  |  | USD                      |              |  |            |             |  |      |  |
| Doc. Sdr Text  |  | CTM301 07222016-07282016 |              |  |            |             |  |      |  |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount   | Text     |
|------|----|---------|--------------------|----------|------------|-------|----|----------|----------|
| 1    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 1,219.00 | CORP-PAY |
| 2    | 50 | 107416  | Invest - PH LP     |          | GEN        |       |    | 1,219.00 | CORP-PAY |

**Transfer #2A:** \$1,219 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

| Doc.Type : SA ( S/L account document ) Normal document |  |                          |              |  |            |             |  |      |  |
|--|--|--------------------------|--------------|--|------------|-------------|--|------|--|
| Doc. Number  |  | 100000962                | Company Code |  | 402        | Fiscal Year |  | 2016 |  |
| Doc. Date  |  | 08/01/2016               | Posting Date |  | 07/28/2016 | Period      |  | 07   |  |
| Calculate Tax <input type="checkbox"/>                 |  |                          |              |  |            |             |  |      |  |
| Ref.Doc.   |  | CWS                      |              |  |            |             |  |      |  |
| Doc. Currency  |  | USD                      |              |  |            |             |  |      |  |
| Doc. Sdr Text  |  | CTW602 07222016-07282016 |              |  |            |             |  |      |  |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount   | Text     |
|------|----|---------|--------------------|----------|------------|-------|----|----------|----------|
| 1    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 1,213.00 | CORP-PAY |
| 2    | 50 | 107416  | Invest - PH LP     |          | GEN        |       |    | 1,213.00 | CORP-PAY |

**Transfer #2B:** \$1,213 transfer from Purdue Holdings L.P. to PLP Associates Holdings Inc.

## Selection 5 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2016 (cont'd)

| Doc.Type : EA ( G/L account document ) Normal document  |                          |              |                      |             |            |       |    |            |          |
|---|--------------------------|--------------|----------------------|-------------|------------|-------|----|------------|----------|
| Doc. Number   | 100001093                | Company Code | 401                  | Fiscal Year | 2016       |       |    |            |          |
| Doc. Date   | 08/01/2016               | Posting Date | 07/26/2016           | Period      | 07         |       |    |            |          |
| Calculate Tax   | <input type="checkbox"/> |              |                      |             |            |       |    |            |          |
| Ref.Doc.  | CMS                      |              |                      |             |            |       |    |            |          |
| Doc. Currency   | USD                      |              |                      |             |            |       |    |            |          |
| Doc. Mdr Text   | CTW401 07222016-07282016 |              |                      |             |            |       |    |            |          |
| <b>Transfer #2C: \$400,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.</b>       |                          |              |                      |             |            |       |    |            |          |
| Item  | PK                       | Account      | Account short text   | Cost Ctr    | Profit Ctr | Order | Tx | Amount     | Text     |
| 1   | 40                       | 100010       | Cash Concentration   |             | GEN        |       |    | 490,000.00 | CORP PAY |
| 2   | 50                       | 100010       | Cash Concentration   |             | GEN        |       |    | 490,000.00 | CORP PAY |
| 3   | 50                       | 107416       | Invest - PH LP       |             | GEN        |       |    | 490,000.00 | CORP PAY |
| 4   | 40                       | 302032       | Capital #32 Dist BR  |             | GEN        |       |    | 490,000.00 | CORP PAY |
| Doc.Type : SA ( G/L account document ) Normal document  |                          |              |                      |             |            |       |    |            |          |
| Doc. Number   | 100000837                | Company Code | 413                  | Fiscal Year | 2016       |       |    |            |          |
| Doc. Date   | 08/01/2016               | Posting Date | 07/26/2016           | Period      | 07         |       |    |            |          |
| Calculate Tax   | <input type="checkbox"/> |              |                      |             |            |       |    |            |          |
| Ref.Doc.  | CMS                      |              |                      |             |            |       |    |            |          |
| Doc. Currency   | USD                      |              |                      |             |            |       |    |            |          |
| Doc. Mdr Text   | CTW413 07222016-07282016 |              |                      |             |            |       |    |            |          |
| <b>Transfer #3: \$490,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.</b> |                          |              |                      |             |            |       |    |            |          |
| Item  | PK                       | Account      | Account short text   | Cost Ctr    | Profit Ctr | Order | Tx | Amount     | Text     |
| 1   | 40                       | 100010       | Cash Concentration   |             | GEN        |       |    | 490,000.00 | CORP PAY |
| 2   | 50                       | 107401       | Invest. PLP Ass.Hold |             | GEN        |       |    | 490,000.00 | CORP PAY |



## Selection 5 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2016 (cont'd)

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : KI ( Vendor payment ) Normal document |                          |              |            |             |      |
| Doc. Number                                      | 1500000286               | Company Code | 413        | Fiscal Year | 2016 |
| Doc. Date  | 07/28/2016               | Posting Date | 07/28/2016 | Period      | 07   |
| Calculate Tax                                    | <input type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | WIRE TRANSFER            |              |            |             |      |
| Doc. Currency                                    | USD                      |              |            |             |      |

| Ita | FK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount      | Text  |
|-----|----|---------|--------------------|----------|------------|-------|----|-------------|---|
| 1   | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 245,000.00- | Transfer #4A: \$245,000 transfer from BR Holdings Associates L.P. to Beacon Company |
| 2   | 25 | 1029194 | BEACON CO          |          | GEN        |       |    | 245,000.00  |   |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : KI ( Vendor payment ) Normal document |                          |              |            |             |      |
| Doc. Number                                      | 1500000285               | Company Code | 413        | Fiscal Year | 2016 |
| Doc. Date  | 07/28/2016               | Posting Date | 07/28/2016 | Period      | 07   |
| Calculate Tax                                    | <input type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | WIRE TRANSFER            |              |            |             |      |
| Doc. Currency                                    | USD                      |              |            |             |      |

| Ita | FK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount      | Text  |
|-----|----|---------|----------------------|----------|------------|-------|----|-------------|---|
| 1   | 50 | 100010  | Cash Concentration   |          | GEN        |       |    | 245,000.00- | Transfer #4B: \$245,000 transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P. |
| 2   | 25 | 1016497 | ROSEBAY MEDICAL COMP |          | GEN        |       |    | 245,000.00  |   |

## Selection 5 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2016 (cont'd)

| Item | PK | Account | Account short text  | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Text                             |
|------|----|---------|---------------------|----------|------------|-------|----|--------------|----------------------------------|
| 1    | 40 | 100010  | Cash Concentration  |          | SEH        |       |    | 4,410,000.00 | ROSEBAY MEDICAL CO L P 14000 QIA |
| 2    | 40 | 100010  | Cash Concentration  |          | SEH        |       |    | 245,000.00   | BEACON CO BEVINOVA TREHMAND AG F |
| 3    | 40 | 100010  | Cash Concentration  |          | SEH        |       |    | 245,000.00   | ROSEBAY MEDICAL CO L P 14000 QIA |
| 4    | 50 | 301045  | Capital #45 28 LP   |          | SEH        |       |    | 4,410,000.00 | BEACON CO BEVINOVA TREHMAND AG F |
| 5    | 50 | 301027  | Capital #27Contrib. |          | SEH        |       |    | 245,000.00   | ROSEBAY MEDICAL CO L P 14000 QIA |
| 6    | 50 | 301026  | Capital #26Contrib. |          | SEH        |       |    | 245,000.00   | BEACON CO BEVINOVA TREHMAND AG F |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Text |
|------|----|---------|--------------------|----------|------------|-------|----|--------------|------|
| 1    | 50 | 100010  | Cash Concentration |          | SEH        |       |    | 4,900,000.00 |      |
| 2    | 25 | 1018082 | MUNDIPHARMA KK     |          | SEH        |       |    | 4,900,000.00 |      |

Doc.Type : EA ( G/L account document ) Normal document  
 Doc. Number 100000479 Company Code 408 Fiscal Year 2016  
 Doc. Date 01.08.2016 Posting Date 28.07.2016 Period 07  
 Calculate Tax   
 Ref.Doc. CMS  
 Doc. Currency USD  
 Doc. Ndr Text CTW408 07222016-07282016

**Transfer #6:** \$4.4M transfer from Purdue Holdings L.P. to RSJ Company L.P.

**Transfer #7A:** \$245K transfer from Beacon Company to RSJ Company L.P.

**Transfer #7B:** \$245K transfer from Rosebay Medical Company L.P. to RSJ Company L.P.

**Transfer #8:** \$4.9M transfer from RSJ Company L.P. to Mundipharma KK (Mundipharma Japan).

## Selection 5 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2016 (cont'd)

BR HOLDINGS ASSOCIATES L.P.

Written Consent of General Partner

The undersigned, BR Holdings Associates Inc. (the "General Partner"), a New York corporation and the General Partner of BR Holdings Associates L.P., a Delaware limited partnership (the "Partnership"), hereby consents to the taking of the following action and directs that this consent be filed with the records of proceedings of the Partnership:

Transfer #3: \$490,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

WHEREAS, the Partnership is to receive a distribution from PLP Associates Holdings L.P. ("PLP Associates") in the amount of \$490,000 (the "Distribution"),


NOW, THEREFORE, be it

RESOLVED, that upon receipt of the Distribution from PLP Associates, the Partnership be and it hereby is authorized to distribute \$245,000 to Beacon Company and \$245,000 to Rosebay Medical Company L.P.

Transfers #4A and #4B: \$245,000 transfers from BR Holdings Associates L.P. to Beacon Company and Rosebay Medical Company L.P., totaling \$490,000

Date: July 22, 2016

BR HOLDINGS ASSOCIATES L.P.,  
by its general partner,  
BR Holdings Associates Inc.

By   
Robert D. Baker  
Vice President





## Selection 5 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2016 (cont'd)

**Transfer #5:** Authorization for \$4.41M transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfer #8:** Authorization for \$4.9M transfer from RSJ Company L.P. to Mundipharma KK

**Transfer #8:** Wire instructions for \$4.9M transfer from RSJ Company L.P. to Mundipharma KK

1. All Holdings Written Consent of General Partner authorizing BR Holdings to contribute [REDACTED] to Beacon Company and [REDACTED] to Rosebay Medical Company L.P. (all in US Dollars). Total amounts to RSJ Company.

2. All Holdings Written Consent of General Partner authorizing BR Holdings to contribute \$4,410,000 to Purdue Holdings L.P.

3. RSJ Company Written Consent of General Partner authorizing RSJ Company to contribute \$4,900,000 to Mundipharma KK (as noted above the remaining \$100,000 will be contributed to Mundipharma KK by the shareholders of MSA).

(In the basis of the foregoing, please proceed as follows:

1. Draw from the funds up into Beacon Company and into Rosebay Medical Company L.P.

2. When RSJ Company received the [REDACTED] from Beacon Company and the [REDACTED] from Rosebay Medical Company L.P., please arrange for the wire transfer from RSJ Company in the amount of \$4,900,000 to the account of Mundipharma KK as follows:

|                  |                                   |
|------------------|-----------------------------------|
| Account Name:    | Mundipharma K.K.                  |
| Bank Name:       | SunTrust Bank Banking Corporation |
| Branch Name:     | Atlanta Branch                    |
| Type of Account: | Saving 0520                       |
| SWIFT Code:      | STBTUS33                          |
| Account Number:  | [REDACTED]                        |

Separately the written [REDACTED] is being filed in order to ensure they receive [REDACTED] and immediately transfer those funds to RSJ Company upon receipt.

Thanks for keeping me updated on the progress of the funding and advising when the final value date transfer is from RSJ Company to Mundipharma KK. Please note that we have been asked to fund these payments as soon as possible.

Kind regards,  
[REDACTED]

See Attachment  
Attachments & Notes L.P.  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Please consider the attachments before opening this email.

This e-mail and any attachments thereto, is intended only for the individual named herein and may contain legally privileged, confidential, and/or otherwise restricted information. If you have received this e-mail in error, please notify the sender immediately by e-mail. If you are not the named addressee, you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. If you are not the named addressee you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. If you are not the named addressee you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system.

Please contact your administrator if you have any questions or need a calendar reminder, meeting or other information. Please call [REDACTED] at [REDACTED].

**Transfers #4A and #4B:** Authorization for \$245,000 transfers from BR Holdings Associates L.P. to Beacon Company and Rosebay Medical Company L.P., totaling \$490,000

**Transfer #6:** Authorization for \$4.41M transfer from Purdue Holdings L.P. to RSJ Company L.P.

Source: Email from Chadbourne & Parke LLP to Purdue containing wire instructions, dated 7/22/16

## Selection 5 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2016 (cont'd)

Transfer #4A: Confirmation of \$245,000 transfer from BR Holdings Associates L.P. to Beacon Company

**PURDUE PHARMA L.P.**  
 \*\* ALL AMOUNTS SUBJECT TO VERIFICATION AND ADJUSTMENTS \*\*  
 Payment Report - Detail Payment Release Date: Today

---

Account Name: [REDACTED] ASSOCIATED LP  
 Account Number: [REDACTED]  
 Currency: USD - US Dollar  
 Bank: [REDACTED] JPMORGAN CHASE BANK N.A.  
 A/CN Company Name: [REDACTED]

---

Creation Method: From Template: TSP (245.0K) Template Name: [REDACTED] Template Type: [REDACTED]

---

Status: Complete

---

**ACCOUNT INFORMATION**

Account Name: [REDACTED] ASSOCIATED LP  
 Account Number: [REDACTED]

---

Bank: [REDACTED] JPMORGAN CHASE BANK N.A.  
 Payment Method: Bank Transfer Status Date: 2/15/2016 Bank to Bank Transfer: [REDACTED]

---

Payment Amount: \$245,000.00  
 Payment ID: [REDACTED]

---

**MANUFACTURER INFORMATION**

Manufacturer ID: [REDACTED] Address: [REDACTED]  
 Manufacturer ID Type: BR US Account  
 Manufacturer Name: Beacon Co.

---

**REFERENCE INFORMATION**

Account ID: [REDACTED]  
 Description: [REDACTED]

---

**BANK TO BANK**

Counterparty Bank Name: [REDACTED] Priority Payment: [REDACTED] All

---

**HISTORY**

| Event     | Date / Time        | Approved By | User ID / Approval Company | Additional Information |
|-----------|--------------------|-------------|----------------------------|------------------------|
| Created   | 2/15/2016 12:00 PM | [REDACTED]  | [REDACTED]                 |                        |
| Approved  | 2/15/2016 12:00 PM | [REDACTED]  | [REDACTED]                 |                        |
| Released  | 2/15/2016 12:00 PM | [REDACTED]  | [REDACTED]                 |                        |
| Completed | 2/15/2016 12:00 PM | [REDACTED]  | [REDACTED]                 |                        |

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Payment Report - Detail  
 Generated: 2/15/2016 12:00 PM Page 34 of 35



## Selection 5 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2016 (cont'd)

**Transfer #48:** Confirmation of \$245,000 transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.

**PURDUE PHARMA L.P.**  
†† All amounts are subject to verification and reconciliation. ††  
**Payment Report – Detail** Payment Release Date: Today

| Transfer Method<br>From Treasury TSP (245,000) | Transfer Name<br>BR Holdings               | Transfer Type<br>Cash Distribution |                             |                                     |
|--|--|------------------------------------|-----------------------------|-------------------------------------|
| Status<br>Completed                            |  |                                    |                             |                                     |
| <b>TRANSFER INFORMATION</b>                    |  |                                    |                             |                                     |
| Transfer From<br>[REDACTED]                    | Account Name<br>BR HOLDINGS ASSOCIATES LP  |                                    |                             |                                     |
| Bank<br>CITIBANK                               | Account Number<br>[REDACTED]               |                                    |                             |                                     |
| Transfer Method<br>Bank Transfer               | Value Date<br>07/15/2016                   | Bank to Bank Transfer<br>No        |                             |                                     |
| Payment Amount<br>245,000 USD                  | Transfer Reference<br>[REDACTED]           |                                    |                             |                                     |
| Payment ID<br>[REDACTED]                       |  |                                    |                             |                                     |
| Beneficiary ID<br>[REDACTED]                   | Beneficiary<br>U.S. - 000000000000         |                                    |                             |                                     |
| Beneficiary ID Type<br>[REDACTED]              | Beneficiary Name<br>Rosebay Medical Co. LP |                                    |                             |                                     |
| <b>REFERENCE INFORMATION</b>                   |  |                                    |                             |                                     |
| <b>TRANSFER DETAILS</b><br>Distribution        |  |                                    |                             |                                     |
| <b>OTHER TO/DATE</b>                           |  |                                    |                             |                                     |
| Comprehensive Cash Charge<br>Number            | Priority Payment                           | Yes                                |                             |                                     |
| <b>ACTIONS</b>                                 |  |                                    |                             |                                     |
| Action   | Date / Time                                | Initiated By                       | User ID / Approval Category | Administrative Information          |
| Completed                                      | 07/15/2016 09:58 AM EDT                    | System                             | System                      |                                     |
| Entered  | 07/15/2016 09:58 AM EDT                    | [REDACTED]                         | [REDACTED]                  |                                     |
| Approved                                       | 07/15/2016 09:58 AM EDT                    | [REDACTED]                         | [REDACTED]                  |                                     |
| Sign Approval                                  | 07/15/2016 09:58 AM EDT                    | [REDACTED]                         | [REDACTED]                  |                                     |
| Approved                                       | 07/15/2016 09:58 AM EDT                    | [REDACTED]                         | [REDACTED]                  |                                     |
| Entered  | 07/15/2016 11:28 AM EDT                    | [REDACTED]                         | [REDACTED]                  | Comprehensive Transfer: BR Holdings |
| <b>SWIR TRANSFER PAYMENT</b>                   |  |                                    |                             |                                     |
| Bank Transfer Payment: Completed               | Total Payments: USD                        | Payment Amount: USD                | Bank Amount                 |                                     |
|  | 0 USD                                      | 245,000.00                         | 0.00                        |                                     |
| <b>SWIR TRANSFER PAYMENT TOTALS</b>            |  |                                    |                             |                                     |
|  | 0 USD                                      | 245,000.00                         | 0.00                        |                                     |

**END OF REPORT**

Payment Report: 0006  
 Created On: 07/15/2016 09:58 AM EDT Page 13 of 28



## Selection 5 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2016 (cont'd)

| CHASE   |  | July 21, 2016 through July 26, 2016 |
|---|--|-------------------------------------|
| J.P. Morgan Chase Bank, N.A.<br>Northwest Market<br>P.O. Box 688754<br>San Antonio, TX 78266 - 6754 |  | Account Number [REDACTED]           |
| <b>Customer Service Information</b>   |  |                                     |
| If you have any questions about your statement, please contact your Customer Service Professional.  |  |                                     |
| PURDUE HOLDINGS L.P.<br>1 STAMFORD FOREST<br>STAMFORD CT 06901-0516                                 |  |                                     |
| Withdrawals and Debits  |  |                                     |
| Ledger Date   | Description  | Amount                              |
| 07/01   | Book Transfer Debit A/C Plp Associates Holdings L P Stamford CT<br>06901-0431 Ref: Distribution Trm [REDACTED]<br>YOUR REF: NONREF   | 314,000.00                          |
| 07/01   | Orig CC Name Holdings Orig ID [REDACTED] Trans Date 160701 CC<br>Entry Descr Desc Pay Sec CDD Tracer [REDACTED] Ref 160701<br>Ind ID [REDACTED] Ind Name Holdings Trm [REDACTED] | 34,822.30                           |
| 07/01   | Orig CC Name Holdings Orig ID [REDACTED] Trans Date 160701 CC<br>Entry Descr Desc Pay Sec CDD Tracer [REDACTED] Ref 160701<br>Ind ID [REDACTED] Ind Name Holdings Trm [REDACTED] | 34,568.30                           |
| 07/12   | Book Transfer Debit A/C Boudi Corporation New York NY 10019- Ref:<br>Purchase 1,300 Preferred Shares Trm [REDACTED]<br>YOUR REF: NONREF  | 3,000.00                            |
| 07/12   | Book Transfer Debit A/C Boudi Corporation New York NY 10019- Ref:<br>Purchase 1,300 Preferred Shares Trm [REDACTED]<br>YOUR REF: NONREF  | 3,000.00                            |
| 07/18   | Account Analysis Settlement Charge   | 5,982.05                            |
| 07/26   | Orig CC Name Holdings Orig ID [REDACTED] Trans Date 160726 CC<br>Entry Descr Desc Pay Sec CDD Tracer [REDACTED] Ref 160726<br>Ind ID [REDACTED] Ind Name Holdings Trm [REDACTED] | 4,410,000.30                        |
| 07/26   | Orig CC Name Holdings Orig ID [REDACTED] Trans Date 160726 CC<br>Entry Descr Desc Pay Sec CDD Tracer [REDACTED] Ref 160726<br>Ind ID [REDACTED] Ind Name Holdings Trm [REDACTED] | 490,900.30                          |
| 07/26   | Orig CC Name Holdings Orig ID [REDACTED] Trans Date 160726 CC<br>Entry Descr Desc Pay Sec CDD Tracer [REDACTED] Ref 160726<br>Ind ID [REDACTED] Ind Name Holdings Trm [REDACTED] | 300,000.30                          |
| 07/26   | Orig CC Name Holdings Orig ID [REDACTED] Trans Date 160726 CC<br>Entry Descr Desc Pay Sec CDD Tracer [REDACTED] Ref 160726<br>Ind ID [REDACTED] Ind Name Holdings Trm [REDACTED] | 300,000.30                          |
| 07/26   | Orig CC Name Holdings Orig ID [REDACTED] Trans Date 160726 CC<br>Entry Descr Desc Pay Sec CDD Tracer [REDACTED] Ref 160726<br>Ind ID [REDACTED] Ind Name Holdings Trm [REDACTED] | 1,219.30                            |
| 07/26   | Orig CC Name Holdings Orig ID [REDACTED] Trans Date 160726 CC<br>Entry Descr Desc Pay Sec CDD Tracer [REDACTED] Ref 160726<br>Ind ID [REDACTED] Ind Name Holdings Trm [REDACTED] | 1,213.30                            |

**Transfer #2C:** \$490,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.

**Transfer #2A:** \$1,219 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.


**Transfer #2B:** \$1,213 transfer from Purdue Holdings L.P. to PLP Associates Holdings Inc.

Source: J.P. Morgan Chase monthly bank statement for Purdue Holdings L.P., July 2016





## Selection 5 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2016 (cont'd)

| CHASE  |   | July 01, 2016 through July 29, 2016   |                      |
|--|---|---|----------------------|
| JPMorgan Chase Bank, N.A.<br>Northwest Market<br>P O Box 659754<br>San Antonio, TX 78266 - 9754  |   | Account Number: [REDACTED]  |                      |
| <br>00029210 W001 902 211 21216 14994444444444 1 00000000 80 0000<br>RSJ CO LP<br>ONE STAMFORD FORUM<br>STAMFORD CT 06901-3516 |   | <b>Customer Service Information</b><br>If you have any questions about your statement, please contact your Customer Service Professional. |                      |
| Deposits and Credits   |   |   |                      |
| Ledger Date  | Description   |   | Amount               |
| 07/26  | Orig CO Name Holdings Orig ID: [REDACTED] Desc Date: 16/07/25 CO Entry Desc: Corp Pay Soc: OGD Trace# [REDACTED] Ext: 160725 Ind ID: [REDACTED] Ind Name: Raj Company Lp Tm: [REDACTED] |   | 54,410,000.00        |
| 07/26  | Book Transfer Credit B/C: Rosebay Medical CO L P Oklahoma City OK 73134-2817 Ref: Rosebay Medical Company Lp Tm: [REDACTED] YOUR REF: ATS CF 16/07/25                                   |   | 245,000.00           |
| 07/26  | Book Transfer B/C: Beacon CO Zurich Switzerland Ch-80-55 Ref: Beacon Company Vooat Tm: [REDACTED] YOUR REF: OS1 OF 16/07/26   |   | 245,000.00           |
| <b>Total</b>   |   |   | <b>54,900,000.00</b> |
| Withdrawals and Debits   |   |   |                      |
| Ledger Date  | Description   |   | Amount               |
| 07/26  | Book Transfer Debit A/C: Sumitomo Mitsui Banking Corporationchiyoda-Ku Tokyo Japan 51500-0 Bon:3031736 Mundipharma K.K. Ref: Japan Funding Requirement Tm: [REDACTED] YOUR REF: NONREF  |   | 54,900,000.00        |

|  |   |       |   |               |
|--|---|-------|---|---------------|
| <b>Transfer #6:</b> \$4.41M transfer from Purdue Holdings L.P. to RSJ Company L.P.               | → | 07/26 | Orig CO Name Holdings Orig ID: [REDACTED] Desc Date: 16/07/25 CO Entry Desc: Corp Pay Soc: OGD Trace# [REDACTED] Ext: 160725 Ind ID: [REDACTED] Ind Name: Raj Company Lp Tm: [REDACTED] | 54,410,000.00 |
| <b>Transfer #7B:</b> \$245,000 transfer from Rosebay Medical Company L.P. to RSJ Company L.P.    | → | 07/26 | Book Transfer Credit B/C: Rosebay Medical CO L P Oklahoma City OK 73134-2817 Ref: Rosebay Medical Company Lp Tm: [REDACTED] YOUR REF: ATS CF 16/07/25                                   | 245,000.00    |
| <b>Transfer #7A:</b> \$245,000 transfer from Beacon Company to RSJ Company L.P.                  | → | 07/26 | Book Transfer B/C: Beacon CO Zurich Switzerland Ch-80-55 Ref: Beacon Company Vooat Tm: [REDACTED] YOUR REF: OS1 OF 16/07/26   | 245,000.00    |
| <b>Transfer #8:</b> \$4.9M transfer from RSJ Company L.P. to Mundipharma KK (Mundipharma Japan). | → | 07/26 | Book Transfer Debit A/C: Sumitomo Mitsui Banking Corporationchiyoda-Ku Tokyo Japan 51500-0 Bon:3031736 Mundipharma K.K. Ref: Japan Funding Requirement Tm: [REDACTED] YOUR REF: NONREF  | 54,900,000.00 |

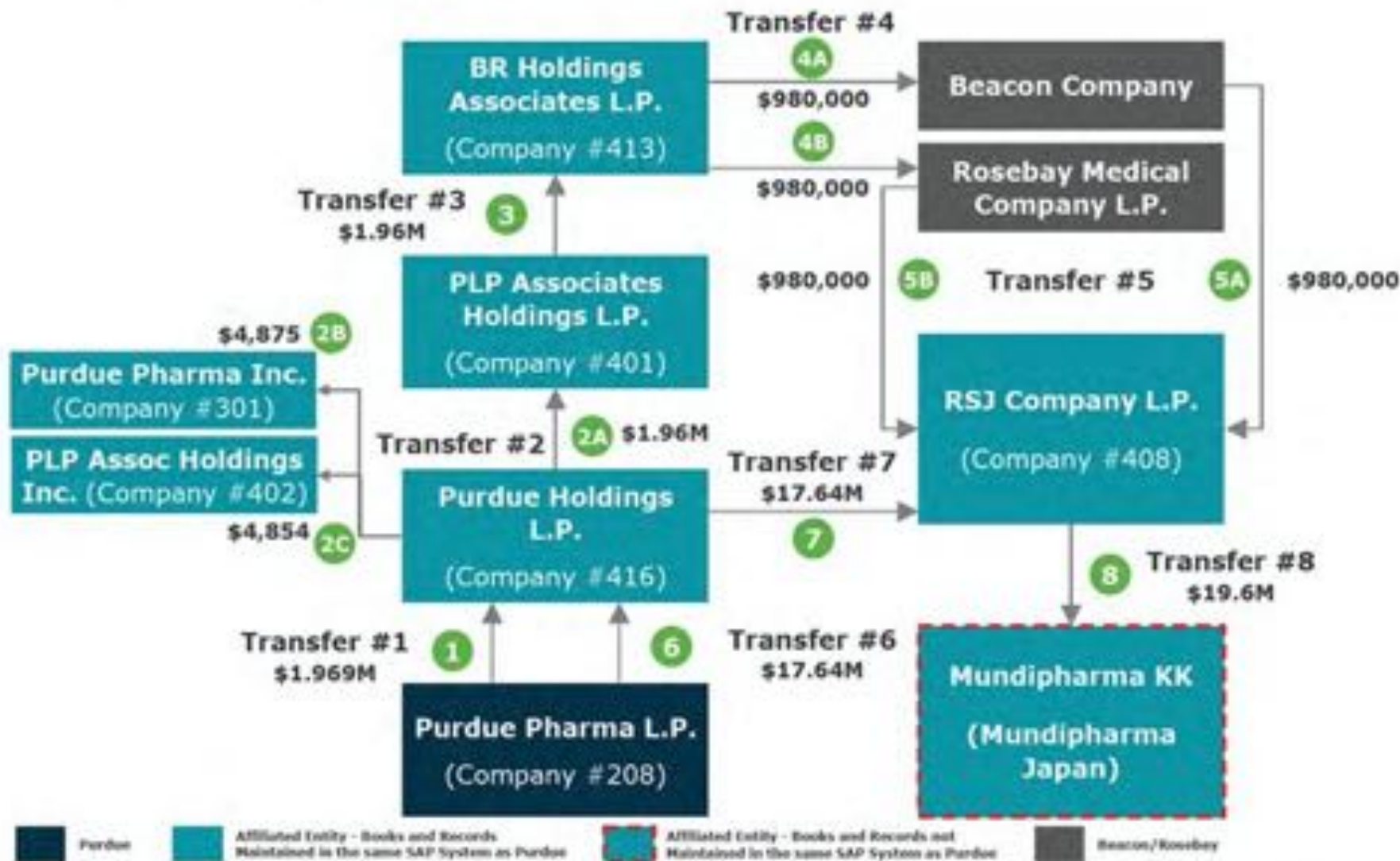
Source: J.P. Morgan Chase monthly bank statement for RSJ Company L.P., July 2016

**AlixPartners**

## **Selection 6 Purdue Ex-US Cash Distributions (2017)**



## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017



This transfer represents a cash transfer to PRA L.P. (formerly Purdue Holdings L.P.). A promissory note was subsequently issued by PRA L.P. to Purdue for this amount. As previously explained, this amount is not included in Purdue's Cash Distributions because it was treated by Purdue as a loan. PRA L.P. transferred these funds to an Ex-US Affiliate (i.e., Mundipharma KK). The full amount of the loan has since been repaid to Purdue in full with interest.



## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

| Ita | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text  |
|-----|----|---------|--------------------|----------|------------|-------|----|---------------|---|
| 33  | 90 | 100010  | Cash Concentration |          | SES        |       |    | 17,640,000.00 | ██████████ PURDUE HOLDINGS L P 1 STAMFORD I           |
| 89  | 90 | 100010  | Cash Concentration |          | SES        |       |    | 19,000,000.00 | ██████████ GOLDMAN SACKS FUNDS GROUP NYC: PURDUE PHAR |

| Ita | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text  |
|-----|----|---------|----------------------|----------|------------|-------|----|---------------|---|
| 135 | 40 | 100040  | Chase Control ISA    |          | SES        |       |    | 402,514.52    | ISA DEBIT TRANSFER                              |
| 136 | 40 | 860080  | Bank Service Charges | 2100208  | SES        |       |    | 21,084.05     | ACCT SERVICE FEE                                |
| 137 | 40 | 205025  | Accr.Comdate VMC     |          | SES        |       |    | 29,034.94     | COMDATE NETWORK                                 |
| 138 | 40 | 100550  | Net Travel Clearing  |          | SES        |       |    | 28,507.48     | Load # ██████████                               |
| 139 | 40 | 100540  | Insurance Clearing   |          | SES        |       |    | 199,004.00    | ██████████ PURDUE PHARMA LP CIGNA MEDICAL INSUR |
| 140 | 40 | 302045  | Dist #65 PH LP       |          | SES        |       |    | 17,640,000.00 | ██████████ PURDUE HOLDINGS L P 1 STAMFORD I     |

| Ita | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text  |
|-----|----|---------|--------------------|----------|------------|-------|----|---------------|---|
| 33  | 90 | 100010  | Cash Concentration |          | SES        |       |    | 17,640,000.00 | ██████████ PURDUE HOLDINGS L P 1 STAMFORD I           |
| 89  | 90 | 100010  | Cash Concentration |          | SES        |       |    | 19,000,000.00 | ██████████ GOLDMAN SACKS FUNDS GROUP NYC: PURDUE PHAR |

| Ita | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text  |
|-----|----|---------|----------------------|----------|------------|-------|----|---------------|---|
| 135 | 40 | 100040  | Chase Control ISA    |          | SES        |       |    | 402,514.52    | ISA DEBIT TRANSFER                              |
| 136 | 40 | 860080  | Bank Service Charges | 2100208  | SES        |       |    | 21,084.05     | ACCT SERVICE FEE                                |
| 137 | 40 | 205025  | Accr.Comdate VMC     |          | SES        |       |    | 29,034.94     | COMDATE NETWORK                                 |
| 138 | 40 | 100550  | Net Travel Clearing  |          | SES        |       |    | 28,507.48     | Load # ██████████                               |
| 139 | 40 | 100540  | Insurance Clearing   |          | SES        |       |    | 199,004.00    | ██████████ PURDUE PHARMA LP CIGNA MEDICAL INSUR |
| 140 | 40 | 302045  | Dist #65 PH LP       |          | SES        |       |    | 17,640,000.00 | ██████████ PURDUE HOLDINGS L P 1 STAMFORD I     |

| Ita | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text  |
|-----|----|---------|--------------------|----------|------------|-------|----|---------------|---|
| 33  | 90 | 100010  | Cash Concentration |          | SES        |       |    | 17,640,000.00 | ██████████ PURDUE HOLDINGS L P 1 STAMFORD I           |
| 89  | 90 | 100010  | Cash Concentration |          | SES        |       |    | 19,000,000.00 | ██████████ GOLDMAN SACKS FUNDS GROUP NYC: PURDUE PHAR |

| Ita | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text  |
|-----|----|---------|----------------------|----------|------------|-------|----|---------------|---|
| 135 | 40 | 100040  | Chase Control ISA    |          | SES        |       |    | 402,514.52    | ISA DEBIT TRANSFER                              |
| 136 | 40 | 860080  | Bank Service Charges | 2100208  | SES        |       |    | 21,084.05     | ACCT SERVICE FEE                                |
| 137 | 40 | 205025  | Accr.Comdate VMC     |          | SES        |       |    | 29,034.94     | COMDATE NETWORK                                 |
| 138 | 40 | 100550  | Net Travel Clearing  |          | SES        |       |    | 28,507.48     | Load # ██████████                               |
| 139 | 40 | 100540  | Insurance Clearing   |          | SES        |       |    | 199,004.00    | ██████████ PURDUE PHARMA LP CIGNA MEDICAL INSUR |
| 140 | 40 | 302045  | Dist #65 PH LP       |          | SES        |       |    | 17,640,000.00 | ██████████ PURDUE HOLDINGS L P 1 STAMFORD I     |

Transfer #6: \$17.64M transfer from Purdue Pharma L.P. to Purdue Holdings L.P.



## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

| Item   | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Tax  |
|--|----|---------|----------------------|----------|------------|-------|----|---------------|--|
| Doc.Type : SA ( G/L account document ) Normal document<br>Doc. Number 100000899 Company Code 416 Fiscal Year 2017<br>Doc. Date 31.07.2017 Posting Date 23.07.2017 Period 07<br>Calculate Tax <input type="checkbox"/><br>Ref.Doc. CMB<br>Doc. Currency USD<br>Doc. Nbr Text CTW416 07172017-07232017 |    |         |                      |          |            |       |    |               |  |
| 1  | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 17.640.000,00 | ██████████ PURDUE PHARMA L P 1 STAMFORD FOR      |
| 2  | 50 | 100010  | Cash Concentration   |          | GEN        |       |    | 5.833,55      | ACCT SERVICE FEE                                 |
| 3  | 50 | 100010  | Cash Concentration   |          | GEN        |       |    | 17.640.000,00 | CAPITAL CONTRIBUTION CREDIT REF ACTS OF 17/07/14 |
| 4  | 40 | 100020  | Cash Concentration   |          | GEN        |       |    | 285.714,00    | ██████████                                       |
| 5  | 50 | 107204  | Invest - PFLP        |          | GEN        |       |    | 17.640.000,00 | ██████████ PURDUE PHARMA L P 1 STAMFORD FOR      |
| 6  | 40 | 640080  | Bank Service Charges | 2100416  | GEN        |       |    | 5.833,55      | ACCT SERVICE FEE                                 |
| 7  | 40 | 107408  | Invest. RSJ Com LLC  |          | GEN        |       |    | 17.640.000,00 | CAPITAL CONTRIBUTION CREDIT REF ACTS OF 17/07/14 |
| 8  | 50 | 100530  | Misc. Cash Clearing  |          | GEN        |       |    | 285.714,00    | ██████████                                       |

Transfer #6: \$17.64M transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

Transfer #7: \$17.64M transfer from Purdue Holdings L.P. to RSJ Company L.P.

## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Text  |
|------|----|---------|--------------------|----------|------------|-------|----|--------------|---|
| 1    | 40 | 100010  | Cash Concentration |          | GES        |       |    | 3,783,780.00 | [REDACTED] PURDUE PHARMA L P 1 STAMFORD FOR |
| 2    | 40 | 100010  | Cash Concentration |          | GES        |       |    | 1,969,729.00 | [REDACTED] PURDUE PHARMA L P 1 STAMFORD FOR |
| 3    | 50 | 100010  | Cash Concentration |          | GES        |       |    | 4,875.00     | CORP PAY                                    |
| 4    | 50 | 100010  | Cash Concentration |          | GES        |       |    | 4,854.00     | CORP PAY                                    |
| 5    | 50 | 100010  | Cash Concentration |          | GES        |       |    | 1,940,000.00 | [REDACTED] PLP ASSOCIATES HOLDINGS L P ONE  |
| 6    | 50 | 107204  | Invest - PPLP      |          | GES        |       |    | 3,783,780.00 | [REDACTED] PURDUE PHARMA L P 1 STAMFORD FOR |
| 7    | 50 | 107204  | Invest - PPLP      |          | GES        |       |    | 1,969,729.00 | [REDACTED] PURDUE PHARMA L P 1 STAMFORD FOR |
| 8    | 40 | 302042  | Diat #42 PP Inc    |          | GES        |       |    | 4,875.00     | CORP PAY                                    |
| 9    | 40 | 302042  | Diat #42 PP Inc    |          | GES        |       |    | 4,854.00     | CORP PAY                                    |
| 10   | 40 | 302044  | Diat #44 PLPHM LP  |          | GES        |       |    | 1,940,000.00 | [REDACTED] PLP ASSOCIATES HOLDINGS L P ONE  |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( B/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000895                | Company Code | 414        | Fiscal Year | 2017 |
| Doc. Date  | 17.07.2017               | Posting Date | 16.07.2017 | Period      | 07   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | CMS                      |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Mdr Text  | CTW414 07102017-07162017 |              |            |             |      |

|  |  |
|--|--|
| <b>Transfer #2B</b> \$4,875 transfer from Purdue Holdings L.P. to Purdue Pharma Inc. |  |
|--|--|

|  |  |
|--|--|
| <b>Transfer #1</b> : \$1,969M transfer from Purdue Pharma L.P. to Purdue Holdings L.P. |  |
|--|--|

|  |  |
|--|--|
| <b>Transfer #2C</b> : \$4,854 transfer from Purdue Pharma L.P. to PLP Associates Holdings Inc. |  |
|--|--|

|  |  |
|--|--|
| <b>Transfer #2A</b> : \$1,96M transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P. |  |
|--|--|

## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

| Doc. Type  | Doc. Number             | Doc. Date  | Company Code | Posting Date | Fiscal Year | Period |
|--|-------------------------|------------|--------------|--------------|-------------|--------|
| Doc. Type: 38 / S/L account document / Normal document | 10001133                | 07/17/2017 | 401          | 07/16/2017   | 2017        | 07     |
| Calculate Tax  |                         |            |              |              |             |        |
| Ref. Doc.  | CW0                     |            |              |              |             |        |
| Doc. Currency  | USD                     |            |              |              |             |        |
| Doc. Mdr Text  | CW401 07162017-07162017 |            |              |              |             |        |

| Ita | PR | Account | Account where used  | Cost Ctr | Profit Ctr | Order | Da | Amount       | Text |
|-----|----|---------|---------------------|----------|------------|-------|----|--------------|------|
| 1   | 40 | 100011  | Cash Concentration  |          | 003        |       |    | 1,960,000.00 |      |
| 2   | 80 | 100011  | Cash Concentration  |          | 003        |       |    | 1,960,000.00 |      |
| 3   | 01 | 107414  | Divest - PR LP      |          | 003        |       |    | 2,960,000.00 |      |
| 4   | 40 | 302001  | Capital 992 Cash BK |          | 003        |       |    | 1,960,000.00 |      |

**Transfer #2A:** \$1,96M transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.

| Doc. Type  | Doc. Number             | Doc. Date  | Company Code | Posting Date | Fiscal Year | Period |
|--|-------------------------|------------|--------------|--------------|-------------|--------|
| Doc. Type: 38 / S/L account document / Normal document | 10001475                | 07/17/2017 | 305          | 07/16/2017   | 2017        | 07     |
| Calculate Tax  |                         |            |              |              |             |        |
| Ref. Doc.  | CW0                     |            |              |              |             |        |
| Doc. Currency  | USD                     |            |              |              |             |        |
| Doc. Mdr Text  | CW001 07162017-07162017 |            |              |              |             |        |

| Ita | PR | Account | Account where used | Cost Ctr | Profit Ctr | Order | Da | Amount   | Text |
|-----|----|---------|--------------------|----------|------------|-------|----|----------|------|
| 1   | 40 | 100011  | Cash Concentration |          | 003        |       |    | 4,875.00 |      |
| 2   | 00 | 107414  | Divest - PR LP     |          | 003        |       |    | 4,875.00 |      |

**Transfer #3:** \$1,96M transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

**Transfer #2B:** \$4,875 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

| Doc. Type  | Doc. Number             | Doc. Date  | Company Code | Posting Date | Fiscal Year | Period |
|--|-------------------------|------------|--------------|--------------|-------------|--------|
| Doc. Type: 38 / S/L account document / Normal document | 10001019                | 07/17/2017 | 493          | 07/16/2017   | 2017        | 07     |
| Calculate Tax  |                         |            |              |              |             |        |
| Ref. Doc.  | CW0                     |            |              |              |             |        |
| Doc. Currency  | USD                     |            |              |              |             |        |
| Doc. Mdr Text  | CW452 07162017-07162017 |            |              |              |             |        |

| Ita | PR | Account | Account where used | Cost Ctr | Profit Ctr | Order | Da | Amount   | Text |
|-----|----|---------|--------------------|----------|------------|-------|----|----------|------|
| 1   | 40 | 100011  | Cash Concentration |          | 003        |       |    | 4,854.00 |      |
| 2   | 00 | 107414  | Divest - PR LP     |          | 003        |       |    | 4,854.00 |      |

**Transfer #2C:** \$4,854 transfer from Purdue Pharma L.P. to PLP Associates Holdings Inc.

Source: SAP General Ledger detail



## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

| Doc. Type                                   | Doc. Number              | Company Code | Fiscal Year | Doc. Date  | Posting Date | Period |
|---|--------------------------|--------------|-------------|------------|--------------|--------|
| SA (S/L account document) Internal document | 10000403                 | 413          | 2017        | 17.07.2017 | 16.07.2017   | 07     |
| Doc. Date                                   | 17.07.2017               | Posting Date | 16.07.2017  | Period     | 07           |        |
| Calculate Tax                               | <input type="checkbox"/> |              |             |            |              |        |
| Ref.Doc.                                    | 000                      |              |             |            |              |        |
| Doc. Currency                               | USD                      |              |             |            |              |        |
| Doc. Ref Text                               | C0013 07102017-07042017  |              |             |            |              |        |

**Transfer #3: \$1.95M transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.**

| Doc. No | Account | Account where used     | Doc. Cur | Posting Cur | Code | Debit | Credit | Amount       | Text                            |
|---------|---------|------------------------|----------|-------------|------|-------|--------|--------------|---------------------------------|
| 1 41    | 100010  | Cash Concentration     |          | USD         |      |       |        | 1,940,000.00 |                                 |
| 2 50    | 107401  | Interac. PLP Ass. Hold |          | USD         |      |       |        | 1,940,000.00 | PLP ASSOCIATES HOLDINGS L P ONE |

| Doc. Type                             | Doc. Number              | Company Code | Fiscal Year | Doc. Date  | Posting Date | Period |
|---------------------------------------|--------------------------|--------------|-------------|------------|--------------|--------|
| WE (Vendor payment) Internal document | 10000332                 | 413          | 2017        | 14.07.2017 | 14.07.2017   | 07     |
| Doc. Date                             | 14.07.2017               | Posting Date | 14.07.2017  | Period     | 07           |        |
| Calculate Tax                         | <input type="checkbox"/> |              |             |            |              |        |
| Ref.Doc.                              | WIRE TRANSFER            |              |             |            |              |        |
| Doc. Currency                         | USD                      |              |             |            |              |        |

**Transfer #4A: \$980,000 transfer from BR Holdings Associates L.P. to Beacon Company.**

| Doc. No | Account | Account where used | Doc. Cur | Posting Cur | Code | Debit | Credit | Amount     | Text |
|---------|---------|--------------------|----------|-------------|------|-------|--------|------------|------|
| 1 50    | 100010  | Cash Concentration |          | USD         |      |       |        | 980,000.00 |      |
| 2 28    | 102936  | BEACON CO          |          | USD         |      |       |        | 980,000.00 |      |

| Doc. Type                             | Doc. Number              | Company Code | Fiscal Year | Doc. Date  | Posting Date | Period |
|---------------------------------------|--------------------------|--------------|-------------|------------|--------------|--------|
| WE (Vendor payment) Internal document | 10000332                 | 413          | 2017        | 14.07.2017 | 14.07.2017   | 07     |
| Doc. Date                             | 14.07.2017               | Posting Date | 14.07.2017  | Period     | 07           |        |
| Calculate Tax                         | <input type="checkbox"/> |              |             |            |              |        |
| Ref.Doc.                              | WIRE TRANSFER            |              |             |            |              |        |
| Doc. Currency                         | USD                      |              |             |            |              |        |

**Transfer #4B: \$980,000 transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.**

| Doc. No | Account | Account where used   | Doc. Cur | Posting Cur | Code | Debit | Credit | Amount     | Text |
|---------|---------|----------------------|----------|-------------|------|-------|--------|------------|------|
| 1 50    | 100010  | Cash Concentration   |          | USD         |      |       |        | 980,000.00 |      |
| 2 28    | 102697  | ROSEBAY MEDICAL CORP |          | USD         |      |       |        | 980,000.00 |      |

## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

| Doc.Type : SA ( S/L account document ) Normal document |                          |              |                     |             |   |       |    |               |   |
|--|--------------------------|--------------|---------------------|-------------|---|-------|----|---------------|---|
| Doc. Number  | 100000531                | Company Code | 408                 | Fiscal Year | 2017  |       |    |               |   |
| Doc. Date  | 31.07.2017               | Posting Date | 23.07.2017          | Period      | 07  |       |    |               |   |
| Calculate Tax  | <input type="checkbox"/> |              |                     |             |   |       |    |               |   |
| Ref.Doc.   | CMS                      |              |                     |             |   |       |    |               |   |
| Doc. Currency  | USD                      |              |                     |             |   |       |    |               |   |
| Doc. Bsr Text  | CTW408 07172017-07232017 |              |                     |             |   |       |    |               |   |
|  |                          |              |                     |             | <b>Transfer #5A: \$980,000</b><br>transfer from Beacon Company to R5J Company L.P.                  |       |    |               |   |
|  |                          |              |                     |             | <b>Transfer #5B: \$980,000</b><br>transfer from Rosebay Medical Company L.P. to R5J Company L.P.    |       |    |               |   |
| Item   | FK                       | Account      | Account short text  | Cost Ctr    | Profit Ctr  | Order | Tx | Amount        | Text  |
| 1  | 40                       | 100010       | Cash Concentration  |             | GEN   |       |    | 17,640,000.00 | CAPITAL CONTRIBUTION DEBIT REF SONDREY      |
| 2  | 40                       | 100010       | Cash Concentration  |             | GEN   |       |    | 980,000.00    | ██████████ BEACON CO REVINOVA TREUMAND AG F |
| 3  | 40                       | 100010       | Cash Concentration  |             | GEN   |       |    | 980,000.00    | ██████████ ROSEBAY MEDICAL CO L P 14000 QUA |
| 4  | 50                       | 301045       | Capital #45 FK LP   |             | GEN   |       |    | 17,640,000.00 | CAPITAL CONTRIBUTION DEBIT REF SONDREY      |
| 5  | 50                       | 301026       | Capital #26Contrib. |             | GEN   |       |    | 980,000.00    | ██████████ BEACON CO REVINOVA TREUMAND AG F |
| 6  | 50                       | 301027       | Capital #27Contrib. |             | GEN   |       |    | 980,000.00    | ██████████ ROSEBAY MEDICAL CO L P 14000 QUA |
| Doc.Type : WZ ( Vendor payment ) Normal document       |                          |              |                     |             |   |       |    |               |   |
| Doc. Number  | 1500000037               | Company Code | 408                 | Fiscal Year | 2017  |       |    |               |   |
| Doc. Date  | 20.07.2017               | Posting Date | 21.07.2017          | Period      | 07  |       |    |               |   |
| Calculate Tax  | <input type="checkbox"/> |              |                     |             |   |       |    |               |   |
| Ref.Doc.   | WIRE TRANSFER            |              |                     |             |   |       |    |               |   |
| Doc. Currency  | USD                      |              |                     |             |   |       |    |               |   |
|  |                          |              |                     |             | <b>Transfer #7: \$17.6M transfer</b><br>from Purdue Holdings L.P. to R5J Company L.P.               |       |    |               |   |
|  |                          |              |                     |             | <b>Transfer #8: \$19.6M transfer</b><br>from R5J Company L.P. to Mundipharma KK (Mundipharma Japan) |       |    |               |   |
| Item   | FK                       | Account      | Account short text  | Cost Ctr    | Profit Ctr  | Order | Tx | Amount        | Text  |
| 1  | 50                       | 100010       | Cash Concentration  |             | GEN   |       |    | 19,600,000.00 |   |
| 2  | 25                       | 1018052      | MUNDIPHARMA KK      |             | GEN   |       |    | 19,600,000.00 |   |

## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

[REDACTED]

From: [REDACTED]  
 To: [REDACTED]  
 Subject: RE: P&P Funding Mundipharma Japan

Hi to process.

From: [REDACTED]  
 Sent: Thursday, July 13, 2017 10:01 AM  
 To: [REDACTED]  
 Subject: RE: P&P Funding Mundipharma Japan

Team, please see below and attached.

From: M. O'Leary, Ian [mailto:ian.m.oleary@northrosefulbright.com]  
 Sent: Thursday, July 13, 2017 7:43 PM  
 To: [REDACTED]  
 Cc: Anne, Stuart D. [mailto:stuart.d@northrosefulbright.com]; Christine D. [mailto:christine.d@northrosefulbright.com]; Louise, Ian [mailto:louise@northrose.com]; [REDACTED]; [REDACTED]; [REDACTED]; Anthony [mailto:anthony@northrosefulbright.com]; Kelly, Lauren D. [mailto:lauren.kelly@northrosefulbright.com]; Kimball, Gareth [mailto:gkimbball@northrose\_fulbright.com]; Quinn-Felke, Jennifer [mailto:jquinnfelke@northrosefulbright.com]; Tascara, Christine [mailto:christine.tascara@northrosefulbright.com]  
 Subject: P&P Funding Mundipharma Japan

Thursday, July 13, 2017

Dear [REDACTED]

We are in the process of transferring the aggregate amount of \$20,000,000 to Mundipharma Japan to cover its current funding requirements. The breakdown for the \$20,000,000 in funding will be as follows:

1. 2% or \$400,000 coming from the shareholders of Mundipharma KK, a Japanese company ("MKK");
2. 98% or \$19,600,000 coming from RSI Company L.P., a Delaware limited partnership ("RSI Company").

The portion of the funding to come from the shareholders of MKK will be handled separately.

The funding from RSI Company breaks down as follows:

|    |   |
|----|---|
| 1. | \$17,644,000 to be contributed to RSI Company from Purdue Holdings L.P. ("PHLP"); |
| 2. | \$180,000 to be contributed to RSI Company from Beacon Company;                   |
| 3. | \$800,000 to be contributed to RSI Company from Rosebay Medical Company L.P.      |

In accordance with the foregoing, attached are the following consents approving the RSI Company funding outlined above:

**Transfer #7:** \$17,644K transfer from Purdue Holdings L.P. to RSI Company L.P.

**Transfer #5B:** \$980,000 transfer from Rosebay Medical Company L.P. to RSI Company L.P.

**Transfer #5A:** \$980,000 transfer from Beacon Company to RSI Company L.P.

Source: Email from Chadbourne & Parke LLP to Purdue containing wire instructions, dated 7/13/17



## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

**Transfer #1:** Authorization for \$1.965M transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfer #3:** Authorization for \$1.96M transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

**Transfer #6:** Authorization for \$17.64M transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfer #7:** Authorization for \$17.64M transfer from Purdue Holdings L.P. to RSJ Company L.P.

1. Purdue Pharma L.P. ("PLP") Written Consent of General Partner authorizing PLP to distribute \$1,965,000 to PHLP.

2. PLP Written Consent of General Partner authorizing PLP to distribute \$4,875 to Purdue Pharma Inc. (\$4,254 to PLP Associates Holdings Inc. and \$1,560,000 to PLP Associates Holdings L.P.).

3. PLP Associates Holdings L.P. Written Consent of General Partner authorizing PLP Associates Holdings L.P. to distribute \$1,960,000 to BR Holdings Associates L.P. ("BR Holdings").

4. BR Holdings Written Consent of General Partner authorizing BR Holdings to distribute \$980,000 to Beacon Company and \$980,000 to Rosebay Medical Company L.P. (each of Beacon Company and Rosebay Medical Company L.P. 25% have contributed these amounts to R2 Company).

5. PLP Written Consent of General Partner authorizing PLP to distribute \$17,640,000 to PHLP.

6. PLP Written Consent of General Partner authorizing PLP to contribute \$17,640,000 to R2 Company.

7. R2 Company Written Consent of General Partner authorizing R2 Company to contribute \$18,600,000 to Mundipharma Japan (in total about the remaining \$400,000 will be contributed to Mundipharma Japan by the shareholders of R2).

On the basis of the foregoing please proceed as follows:

- Distribute the funds up into Beacon Company and into Rosebay Medical Company L.P.
- When R2 Company receives the \$980,000 from Beacon Company and the \$980,000 from Rosebay Medical Company L.P., please arrange for the wire transfer from R2 Company in the amount of \$19,600,000 to the account of Mundipharma Japan as follows:

|                  |                                   |
|------------------|-----------------------------------|
| Account Name:    | Mundipharma K.K.                  |
| Bank Name:       | Sankyo Mitsui Banking Corporation |
| Branch Name:     | Wills Branch                      |
| Type of Account: | Saving 0100                       |
| SWIFT Code:      | SMBCJP33                          |
| Account Number:  | [REDACTED]                        |

Separately, the writer to [REDACTED] and [REDACTED] is advice them to expect to receive their respective \$980,000 and to immediately transfer these funds to R2 Company upon receipt.

Thanks for keeping me updated on the progress of the funding and advising when the final value date transfer is from R2 Company to Mundipharma Japan. Please note that we have been asked to fund these payments as soon as possible.

Kind regards,

[REDACTED]

The email message and any attachments are for the use of the intended recipient(s). Any unauthorized review, copying, disclosure, including its distribution or deletion from any of the intended recipient, please advise the sender by reply email with showing all copies of the original message and any attachments.

**Transfers #2A, #2B, and #2C:** Authorization for transfer from Purdue Holdings L.P. of \$1.96M, \$4,875, and \$4,854 to PLP Associates Holdings L.P., Purdue Pharma Inc., and PLP Associates Holdings Inc., respectively.

**Transfers #4 and #5:** Authorization for transfers of \$980,000 from BR Holdings Associates L.P. to each of Beacon Company and Rosebay Medical Company L.P., and subsequent transfers of \$980,000 from each of Beacon Company and Rosebay Medical Company L.P. to RSJ Company L.P.

**Transfer #8:** Authorization and wire instructions for \$19.6M transfer from RSJ Company L.P. to Mundipharma KK.

Source: Email from Chadbourne & Parke LLP to Purdue containing wire instructions, dated 7/13/17

## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

PURDUE PHARMA L.P.
J.P.Morgan

Status Completed

**Transaction Information**

|  |  |  |
|--|--|--|
| Account Name/Origin<br>[REDACTED] HOLDINGS ASSOCIATES LP | Branch Location/Bank Name/Bank ID<br>JPMORGAN CHASE NEW YORK/JPMORGAN CHASE BANK, N.A./021000021 | Transaction made from Template<br>BR-Beacon Co |
| Method<br>Book Transfer                                  | Payment Amount<br>USD 980,000.00   | Value Date<br>07/14/2017                       |
| Savings Bank Transfer<br>No                              |  |  |

**Routing/Reference Information**

**Beneficiary**  
 JPMC US Account  
 [REDACTED]  
 Beacon Co  
 UNITED STATES - US

**Transaction Details**  
 Distribution

**Bank To Bank**  

|                     |                |
|---------------------|----------------|
| Checks<br>Repayable | Priority<br>No |
|---------------------|----------------|

|   |                              |                               |  |
|---|------------------------------|-------------------------------|--|
| Date Created<br>07/14/2017 10:05 AM EDT | Transaction ID<br>[REDACTED] | Value Reference<br>[REDACTED] | Settlement Reference<br>JPM Ref [REDACTED] |
|---|------------------------------|-------------------------------|--|

**Transfer #4A:** Confirmation of \$980,000 transfer from BR Holdings Associates L.P. to Beacon Company.

Source: Purdue Pharma L.P. payments report prepared by Purdue Treasury Department

**AlixPartners**

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## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

PURDUE PHARMA L.P. J.P.Morgan

Status: Completed

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**Transaction Information**

Account Number: [REDACTED] BR HOLDINGS ASSOCIATES LP  
 Branch Location/Branch Name/Branch ID: JPMORGAN CHASE NEW YORK/JPMORGAN CHASE BANK, N.A./021000021  
 Transaction made from Telephone: JPL-Rosebay

Amount: USD 880,000.00  
 New Date: 07/14/2017

Bank Transfer:  Yes  
 New e-Bank Transfer:  No

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**Routing/Reference Information**

**Beneficiary**  
 JPMC US Account  
 [REDACTED]  
 Rosebay Medical Co LP  
 UNITED STATES - US

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**Transaction Details**

Distribution:  Yes  No

**Bank To Bank**

Change Number:  Yes  No

---

Date Credited: 07/14/2017 10:08 AM EDT  
 Transaction ID: [REDACTED]  
 Bank Reference: [REDACTED]  
 Statement Reference: JPL Ref [REDACTED]

**Transfer #4B:** Confirmation of \$880,000 transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.



## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

**CHASE**  
 JPMorgan Chase Bank, N.A.  
 Northeast Market  
 P O Box 689754  
 San Antonio, TX 78288 - 9754

July 01, 2017 through July 31, 2017  
 Account Number: [REDACTED]

**Customer Service Information**  
 If you have any questions about your statement, please contact your Customer Service Professional.

00006422 W25 802 211 21317 \*\*\*\*\* 1 000000000 50 0000

**PURDUE HOLDINGS L.P.**  
 1 STAMFORD FORUM  
 STAMFORD CT 06901-3516

### Deposits and Credits

| Ledger Date | Description   | Amount         |
|-------------|---|----------------|
| 07/05       | Book Transfer Credit B/C: Purdue Pharma L.P Stamford CT 06901-3516 Ref: Distribution Tr: [REDACTED] YOUR REF: ATS OF 17/07/05 | 519,905,752.50 |
| 07/07       | Deposit [REDACTED]  | 103,907.59     |
| 07/12       | Book Transfer Credit B/C: Purdue Pharma L.P Stamford CT 06901-3516 Ref: Distribution Tr: [REDACTED] YOUR REF: ATS OF 17/07/11 | 3,783,780.00   |
| 07/14       | Book Transfer Credit B/C: Purdue Pharma L.P Stamford CT 06901-3516 Ref: Distribution Tr: [REDACTED] YOUR REF: ATS OF 17/07/14 | 1,969,729.00   |

**Transfer #1:** \$1,969M transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

### Deposits and Credits (continued)

| Ledger Date | Description   | Amount        |
|-------------|---|---------------|
| 07/17       | Book Transfer Credit B/C: Purdue Pharma L.P Stamford CT 06901-3516 Ref: Distribution Tr: [REDACTED] YOUR REF: ATS OF 17/07/14 | 17,640,000.00 |

**Transfer #6:** \$17.64M transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

Source: J.P. Morgan Chase monthly bank statement for Purdue Holdings L.P., July 2017

## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

| CHASE  |   | July 01, 2017 through July 31, 2017 |                 |
|--|---|-------------------------------------|-----------------|
| JPMorgan Chase Bank, N.A.<br>Northwest Market<br>P O Box 699754<br>San Antonio, TX 78265 - 9754    |   | Account Number: [REDACTED]          |                 |
| <b>Customer Service Information</b>  |   |                                     |                 |
| If you have any questions about your statement, please contact your Customer Service Professional. |   |                                     |                 |
| 60098422 9030 802 211 21317 ***** 1 00000000 80 0000   |   |                                     |                 |
| PURDUE HOLDINGS L P<br>1 STAMFORD FORUM<br>STAMFORD CT 06901-3516                                  |   |                                     |                 |
| Withdrawals and Debits   |   |                                     |                 |
| Ledger Date  | Description   |                                     | Amount          |
| 07/06  | Fedwire Debit Via: Bk Amer Nyc026009590 A/C: Bank of America N.A. US Fx<br>US Ref: Fx Transact Ref: [REDACTED] (mat: [REDACTED] Trn:<br>YOUR REF: NONREF                                  |                                     | \$19,935,752.50 |
| 07/12  | Fedwire Debit Via: Bk Amer Nyc026009590 A/C: Bank of America N.A. US Fx<br>US Ref: Fx Transact Ref: [REDACTED] (mat: [REDACTED] Trn:<br>YOUR REF: NONREF                                  |                                     | 3,763,780.00    |
| 07/14  | Block Transfer Debit A/C: Plp Associates Holdings L P Stamford CT<br>06901-3431 Ref: Distribution Trn: [REDACTED]<br>YOUR REF: NONREF   |                                     | 1,960,000.00    |
| 07/14  | Orig CO Name: Holdings Orig ID: [REDACTED] Desc Date: 1/20/17 CO<br>Entry Desc: Corp Pay Sec: CCD Tracer: [REDACTED] End: 1/7/14<br>Inj ID: [REDACTED] Inj Name: Holdings Trn: [REDACTED] |                                     | 4,875.00        |
| 07/14  | Orig CO Name: Holdings Orig ID: [REDACTED] Desc Date: 1/20/17 CO<br>Entry Desc: Corp Pay Sec: CCD Tracer: [REDACTED] End: 1/7/14<br>Inj ID: [REDACTED] Inj Name: Holdings Trn: [REDACTED] |                                     | 4,854.00        |
| 07/17  | Block Transfer Debit A/C: Rsj Co Lp Stamford CT 06901- Ref: Capital<br>Contribution Trn: [REDACTED]<br>YOUR REF: NONREF   |                                     | 17,640,000.00   |

**Transfer #2A:** \$1,964M transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.

**Transfer #2B:** \$4,875 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

**Transfer #2C:** \$4,854 transfer from Purdue Pharma L.P. to PLP Associates Holdings Inc.

**Transfer #7:** \$17.64M transfer from Purdue Holdings L.P. to RSJ Company L.P.

Source: J.P. Morgan Chase monthly bank statement for Purdue Holdings L.P., July 2017

## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

**CHASE** 

JPMorgan Chase Bank, N.A.  
 Northeast Market  
 P O Box 659754  
 San Antonio, TX 78265 - 9754

July 01, 2017 through July 31, 2017  
 Account Number [REDACTED]

---

**Customer Service Information**

If you have any questions about your statement, please contact your Customer Service Professional.

00000681 WEBB 802 211 21317 NNNNNNNNNN 1 000000000 80 0000

BR HOLDINGS ASSOCIATES L.P.  
 1 STAMFORD FORUM  
 STAMFORD CT 06901-3516

**Deposits and Credits**

| Ledger Date | Value Date | Description  | Amount       |
|-------------|------------|--|--------------|
| 07/07       |            | Deposit [REDACTED]<br>2 DAY FLOAT 07/11  | \$1,098.00   |
| 07/14       |            | Book Transfer Credit A/C: Pp Associates Holdings L P Stamford CT 06901-3431 Ref: Distribution Trm [REDACTED] YOUR REF: ATS OF 17/07/14 | 1,960,000.00 |

**Transfer #3:** \$1,960K transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

**Withdrawals and Debits**

| Ledger Date | Value Date | Description   | Amount     |
|-------------|------------|---|------------|
| 07/14       |            | Book Transfer Debit A/C: Rosebay Medical CO L P Oklahoma City OK 73134-2817 Ref: Distribution Trm [REDACTED] YOUR REF: NONREF | 980,000.00 |
| 07/14       |            | Book Transfer Debit A/C: Beacon CO Zurich Switzerland Ch-80-55 Ref: Distribution Trm [REDACTED] YOUR REF: NONREF              | 980,000.00 |

**Transfer #4B:** \$980,000 transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.

**Transfer #4A:** \$980,000 transfer from BR Holdings Associates L.P. to Beacon Company.

Source: J.P. Morgan Chase monthly bank statement for BR Holdings Associates L.P., July 2017



## Selection 6 – Ex-US Cash Distribution to Mundipharma KK (aka Mundipharma Japan), July 2017 (cont'd)

| <b>CHASE</b><br>JPMorgan Chase Bank, N.A.<br>Northeast Market<br>P O Box 669754<br>San Antonio, TX 78266 - 9754                |  | July 01, 2017 through July 31, 2017<br>Account Number: [REDACTED]   |
|--|--|---|
| 00002177 W001 802 211 21017 NNNNNNNNNN 1 000000000 80 0000<br><b>RSJ CO LP</b><br>ONE STAMFORD FORUM<br>STAMFORD CT 06901-3516 |  | <b>Customer Service Information</b><br>If you have any questions about your statement, please contact your Customer Service Professional. |
| <b>Deposits and Credits</b>  |  |   |
| Ledger Date  | Description  | Amount  |
| 07/17  | Book Transfer Credit B/O: Purdue Holdings L P Stamford CT 06901-3516 Ref: Capital Contribution Tr: [REDACTED] YOUR REF: ATS OF 17/07/14  | \$17,640,000.00   |
| 07/17  | Book Transfer B/O: Beacon CO Zurich Switzerland Ch-80-55 Ref: Beacon Company Vacca Tr: [REDACTED] YOUR REF: CS1 OF 17/07/17  | 980,000.00  |
| 07/20  | Book Transfer Credit B/O: Rosebay Medical CO L P Oklahoma City OK 73134-2617 Ref: Rosebay Medical Company Lp Tr: [REDACTED] YOUR REF: ATS OF 17/07/20                                  | 980,000.00  |
| <b>Total</b>   |  | <b>\$19,600,000.00</b>  |
| <b>Withdrawals and Debits</b>  |  |   |
| Ledger Date  | Description  | Amount  |
| 07/20  | Book Transfer Debit A/C: Sumitomo Mitsui Banking Corporationchiyoda-Ku Tokyo Japan 51500-0 Ben:3031736 Mundipharma K.K. Ref: Japan Funding Requirement Tr: [REDACTED] YOUR REF: NONREF | \$19,600,000.00   |
| <b>Total</b>   |  | <b>\$19,600,000.00</b>  |

**Transfer #7:** \$17.64M transfer from Purdue Holdings L.P. to RSJ Company L.P.

**Transfer #5A:** \$980K transfer from Beacon Company to RSJ Company L.P.

**Transfer #5B:** \$980K transfer from Rosebay Medical Company L.P. to RSJ Company L.P.

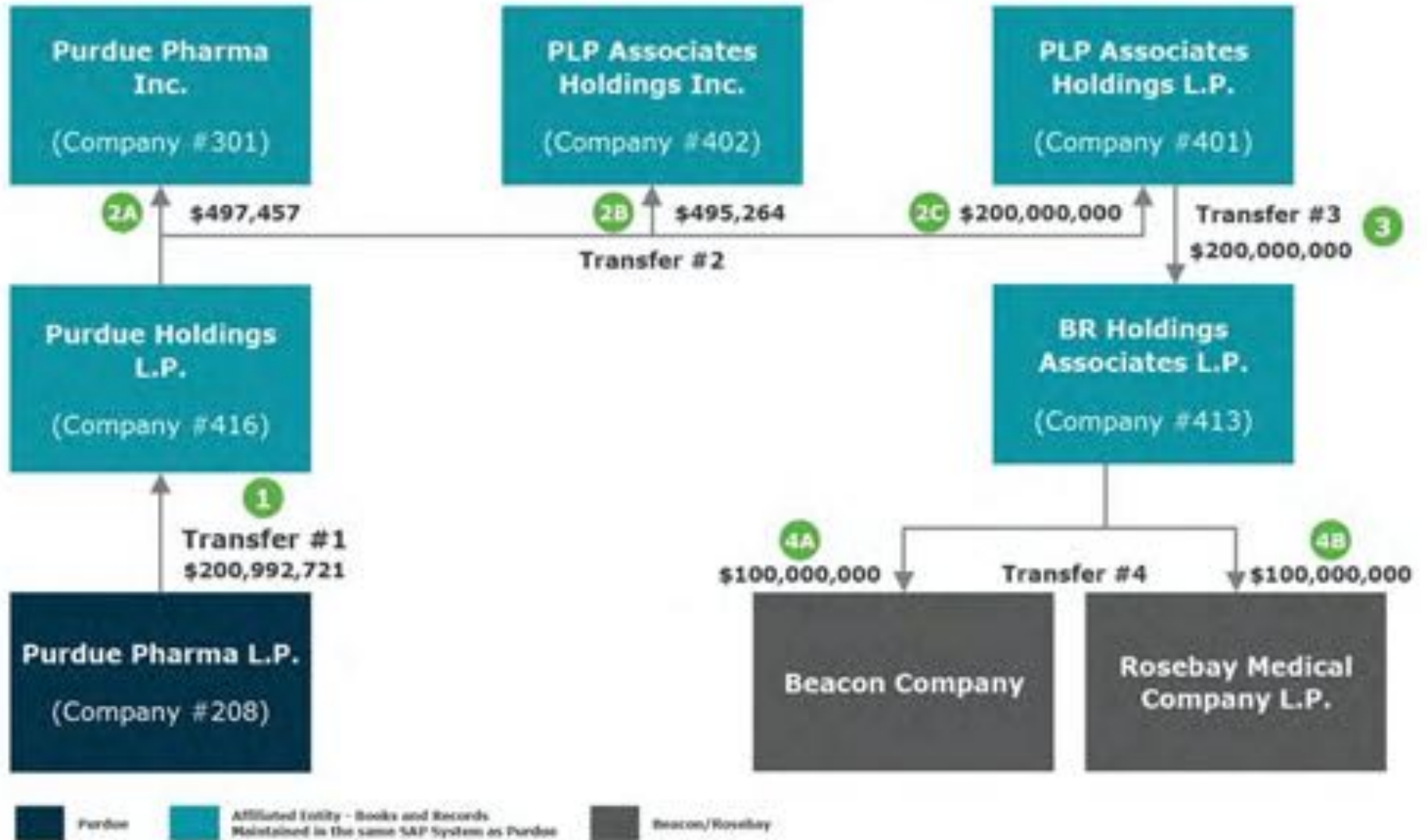
**Transfer #8:** \$19.6M transfer from RSJ Company L.P. to Mundipharma KK (Mundipharma Japan).

Source: J.P. Morgan Chase monthly bank statement for RSJ Company L.P., July 2017

**AlixPartners**

## **Selection 7 Purdue US Partner Cash Distributions (2011)**

## Selection 7 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., June 2011





## Selection 7 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., June 2011 (cont'd)

Doc.Type : SA ( S/L account document ) Normal document  
 Doc. Number 100087811 Company Code 208 Fiscal Year 2011  
 Doc. Date 12.07.2011 Posting Date 07.07.2011 Period 07  
 Calculate Tax   
 Doc. Currency USD  
 Doc. Nbr Text CTW 07012011 to 07072011

| Item | FK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text                                 |
|------|----|---------|--------------------|----------|------------|-------|----|----------------|--------------------------------------|
| 1    | 40 | 100416  | Purdue Holdings LP |          | GEN        |       |    | 200,992,721.00 | FUNDING to PURDUE HOLDINGS LP        |
| 2    | 40 | 100016  | Cash Concentration |          | GEN        |       |    | 50,000,000.00  | BofA) SHORT-TERM INVESTMENT          |
| 3    | 40 | 100016  | Cash Concentration |          | GEN        |       |    | 50,000,000.00  | GOLDMAN SACHS MONEY MARKET DRAW-DOWN |
| 4    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 26,394,129.54  | CARDINAL HEALTH                      |
| 5    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 17,624,116.55  | MCKESSON                             |

Doc.Type : SA ( S/L account document ) Normal document  
 Doc. Number 100087811 Company Code 208 Fiscal Year 2011  
 Doc. Date 12.07.2011 Posting Date 07.07.2011 Period 07  
 Calculate Tax   
 Doc. Currency USD  
 Doc. Nbr Text CTW 07012011 to 07072011

**Transfer #1: \$200,992,721**  
 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

| Item | FK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text                                 |
|------|----|---------|--------------------|----------|------------|-------|----|----------------|--------------------------------------|
| 107  | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 200,992,721.00 | FUNDING to PURDUE HOLDINGS LP        |
| 108  | 50 | 100450  | BCA Money Market   |          | GEN        |       |    | 50,000,000.00  | BofA) SHORT-TERM INVESTMENT          |
| 109  | 50 | 100430  | Money Mkt Goldman  |          | GEN        |       |    | 50,000,000.00  | GOLDMAN SACHS MONEY MARKET DRAW-DOWN |
| 110  | 50 | 100510  | Lockbox Clearing   |          | GEN        |       |    | 26,394,129.54  | CARDINAL HEALTH                      |
| 111  | 50 | 100510  | Lockbox Clearing   |          | GEN        |       |    | 17,624,116.55  | MCKESSON                             |

## Selection 7 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., June 2011 (cont'd)

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text                               |
|------|----|---------|--------------------|----------|------------|-------|----|----------------|------------------------------------|
| 1    | 40 | 100009  | Cash Concentration |          | GEN        |       |    | 200,992,721.00 | FUNDING from PURDUE PHARMA L.P.    |
| 2    | 40 | 102401  | PLP Assoc Holdings |          | GEN        |       |    | 200,000,000.00 | FUNDING to PLP ASC. HOLDINGS LP    |
| 3    | 40 | 102301  | Purdue Pharma Inc. |          | GEN        |       |    | 497,457.00     | FUNDING to PURDUE PHARMA, INC.     |
| 4    | 40 | 102402  | PLP Assoc Holdings |          | GEN        |       |    | 495,264.00     | FUNDING to PLP ASC. HOLDINGS, INC. |
| 5    | 50 | 102208  | Purdue Pharma L.P. |          | GEN        |       |    | 200,992,721.00 | FUNDING from PURDUE PHARMA L.P.    |
| 6    | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 200,000,000.00 | FUNDING to PLP ASC. HOLDINGS LP    |
| 7    | 50 | 100009  | Cash Concentration |          | GEN        |       |    | 497,457.00     | FUNDING to PURDUE PHARMA, INC.     |
| 8    | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 495,264.00     | FUNDING to PLP ASC. HOLDINGS, INC. |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount     | Text                            |
|------|----|---------|--------------------|----------|------------|-------|----|------------|---------------------------------|
| 1    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 495,264.00 | FUNDING from PURDUE HOLDINGS LP |
| 2    | 50 | 102414  | Purdue Holdings LP |          | GEN        |       |    | 495,264.00 | FUNDING from PURDUE HOLDINGS LP |

Doc.Type : SA ( S/L account document ) Normal document  
 Doc. Number 100000109 Company Code 416 Fiscal Year 2011  
 Doc. Date 12.07.2011 Posting Date 07.07.2011 Period 07  
 Calculate Tax   
 Doc. Currency USD  
 Doc. Mdr Text CTW 07012011 to 07072011

**Transfer #2A:** \$497,457 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

**Transfer #1:** \$200,992,721 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

Doc.Type : SA ( S/L account document ) Normal document  
 Doc. Number 100000447 Company Code 402 Fiscal Year 2011  
 Doc. Date 12.07.2011 Posting Date 07.07.2011 Period 07  
 Calculate Tax   
 Doc. Currency USD  
 Doc. Mdr Text CTW 07012011 to 07072011

**Transfer #2B:** \$495,264 transfer from Purdue Holdings L.P. to PLP Associates Holdings Inc.

**Transfer #2C:** \$200M transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.

## Selection 7 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., June 2011 (cont'd)

| Doc.Type : SA ( S/L account document ) Normal document |                          |              |            |             |      |  |  |  |  |
|--|--------------------------|--------------|------------|-------------|------|--|--|--|--|
| Doc. Number  | 100000696                | Company Code | 301        | Fiscal Year | 2011 |  |  |  |  |
| Doc. Date  | 12.07.2011               | Posting Date | 07.07.2011 | Period      | 07   |  |  |  |  |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |  |  |  |  |
| Doc. Currency  | USD                      |              |            |             |      |  |  |  |  |
| Doc. Hdr Text  | CTW 07012011 to 07072011 |              |            |             |      |  |  |  |  |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | De | Amount     | Text                            |
|------|----|---------|--------------------|----------|------------|-------|----|------------|---------------------------------|
| 1    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 497.457,00 | FUNDING from PURDUE HOLDINGS LP |
| 2    | 50 | 102416  | Purdue Holdings LP |          | GEN        |       |    | 497.457,00 | FUNDING from PURDUE HOLDINGS LP |

**Transfer #2A:** \$497,457 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

| Doc.Type : SA ( S/L account document ) Normal document |                          |              |            |             |      |  |  |  |  |
|--|--------------------------|--------------|------------|-------------|------|--|--|--|--|
| Doc. Number  | 100000764                | Company Code | 401        | Fiscal Year | 2011 |  |  |  |  |
| Doc. Date  | 12.07.2011               | Posting Date | 07.07.2011 | Period      | 07   |  |  |  |  |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |  |  |  |  |
| Doc. Currency  | USD                      |              |            |             |      |  |  |  |  |
| Doc. Hdr Text  | CTW 07012011 to 07072011 |              |            |             |      |  |  |  |  |

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | De | Amount         | Text                            |
|------|----|---------|----------------------|----------|------------|-------|----|----------------|---------------------------------|
| 1    | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 200.000.000,00 | FUNDING from PURDUE HOLDINGS LP |
| 2    | 40 | 102417  | BR Holdings Assoc LP |          | GEN        |       |    | 200.000.000,00 | FUNDING to BR HOLDINGS ASSC. LP |
| 3    | 50 | 102416  | Purdue Holdings LP   |          | GEN        |       |    | 200.000.000,00 | FUNDING from PURDUE HOLDINGS LP |
| 4    | 50 | 100010  | Cash Concentration   |          | GEN        |       |    | 200.000.000,00 | FUNDING to BR HOLDINGS ASSC. LP |

**Transfer #3:** \$200M transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

**Transfer #2C:** \$200M transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.



## Selection 7 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., June 2011 (cont'd)

| Doc. Type : 58   S/L account document   Normal document  |    |                          |                       |              |            |            |    |                |                                    |      |
|--|----|--------------------------|-----------------------|--------------|------------|------------|----|----------------|------------------------------------|------|
| Doc. Number  |    | 10000278                 |                       | Company Code |            | 413        |    | Fiscal Year    |                                    | 2011 |
| Doc. Date  |    | 12.07.2011               |                       | Posting Date |            | 07.07.2011 |    | Period         |                                    | 07   |
| Calculate Tax  |    | <input type="checkbox"/> |                       |              |            |            |    |                |                                    |      |
| Doc. Currency  |    | USD                      |                       |              |            |            |    |                |                                    |      |
| Doc. Add Text  |    | COP 07012011 IN 07012011 |                       |              |            |            |    |                |                                    |      |
| Line   | FF | Account                  | Account where used    | Cash Ctr     | Profit Ctr | Order      | Tx | Amount         | Tax                                |      |
| 1  | 41 | 100010                   | Cash Concentration    |              | USD        |            |    | 200,000,000,00 |                                    |      |
| 2  | 50 | 102401                   | PLP Assoc Holdings LP |              | USD        |            |    | 200,000,000,00 | TRANSFER from PLP ASS. HOLDINGS LP |      |
| Transfer #3: \$200M transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.  |    |                          |                       |              |            |            |    |                |                                    |      |
| Doc. Type : 52   Vendor payment   Normal document  |    |                          |                       |              |            |            |    |                |                                    |      |
| Doc. Number  |    | 100000014                |                       | Company Code |            | 413        |    | Fiscal Year    |                                    | 2011 |
| Doc. Date  |    | 07.07.2011               |                       | Posting Date |            | 08.07.2011 |    | Period         |                                    | 07   |
| Calculate Tax  |    | <input type="checkbox"/> |                       |              |            |            |    |                |                                    |      |
| Ref. Doc.  |    | WIRE TRANSFER            |                       |              |            |            |    |                |                                    |      |
| Doc. Currency  |    | USD                      |                       |              |            |            |    |                |                                    |      |
| Line   | FF | Account                  | Account where used    | Cash Ctr     | Profit Ctr | Order      | Tx | Amount         | Tax                                |      |
| 1  | 30 | 100010                   | Cash Concentration    |              | USD        |            |    | 100,000,000,00 |                                    |      |
| 2  | 29 | 1029104                  | BEACON CO             |              | USD        |            |    | 100,000,000,00 |                                    |      |
| Transfer #4A: \$100M transfer from BR Holdings Associates L.P. to Beacon Company.              |    |                          |                       |              |            |            |    |                |                                    |      |
| Doc. Type : 52   Vendor payment   Normal document  |    |                          |                       |              |            |            |    |                |                                    |      |
| Doc. Number  |    | 100000015                |                       | Company Code |            | 413        |    | Fiscal Year    |                                    | 2011 |
| Doc. Date  |    | 07.07.2011               |                       | Posting Date |            | 08.07.2011 |    | Period         |                                    | 07   |
| Calculate Tax  |    | <input type="checkbox"/> |                       |              |            |            |    |                |                                    |      |
| Ref. Doc.  |    | WIRE TRANSFER            |                       |              |            |            |    |                |                                    |      |
| Doc. Currency  |    | USD                      |                       |              |            |            |    |                |                                    |      |
| Line   | FF | Account                  | Account where used    | Cash Ctr     | Profit Ctr | Order      | Tx | Amount         | Tax                                |      |
| 1  | 30 | 100010                   | Cash Concentration    |              | USD        |            |    | 100,000,000,00 |                                    |      |
| 2  | 29 | 101667                   | ROSEBAY MEDICAL CORP  |              | USD        |            |    | 100,000,000,00 |                                    |      |
| Transfer #4B: \$100M transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P. |    |                          |                       |              |            |            |    |                |                                    |      |

Source: SAP General Ledger detail

## Selection 7 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., June 2011 (cont'd)

(DRAFT - June 30, 2011)

**DECISION**  
June 24, 2011

Purdue Pharma L.P. – 2Q 2011 Distribution


It was decided that Purdue Pharma L.P. ("PPLP") distribute \$200,992,721 for the quarter ending June 30, 2011 as follows:

1. PPLP will distribute \$200,992,721 to Purdue Holdings L.P. ("PHLP")
2. PHLP will then distribute \$200,992,721 as follows:
 

| Company                      | Amount                |
|------------------------------|-----------------------|
| Purdue Pharma Inc.           | \$ 497,457            |
| PLP Associates Holdings Inc. | 495,264               |
| PLP Associates Holdings L.P. | <u>\$ 200,000,000</u> |
| <b>TOTAL</b>                 | <b>\$ 200,992,721</b> |
3. PLP Associates Holdings L.P. will thereafter distribute \$200,000,000 to BR Holdings Associates L.P., and
4. BR Holdings Associates L.P. will then distribute \$200,000,000 as follows:
 

| Company                      | Amount                |
|------------------------------|-----------------------|
| Beacon Company               | \$ 100,000,000        |
| Rosebay Medical Company L.P. | <u>100,000,000</u>    |
| <b>TOTAL</b>                 | <b>\$ 200,000,000</b> |

(Decision of the Board of Directors of Purdue Pharma Inc., as the general partner of Purdue Pharma L.P.)

  
 Okay to Pay

**Transfer #1:** Authorization for \$200,992,721 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfers #2A, #2B, and #2C:** Authorization for transfers from Purdue Holdings L.P. in amounts of \$497,457, \$495,264, and \$200M to Purdue Pharma Inc., PLP Associates Holdings Inc., and PLP Associates Holdings L.P., respectively.

**Transfer #3:** Authorization for \$200M transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

**Transfers #4A and #4B:** Authorization for \$100M transfer from BR Holdings Associates L.P. to each of Beacon Company and Rosebay Medical Company L.P.

## Selection 7 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., June 2011 (cont'd)

Transfer #4A: Authorization for \$100M transfer from BR Holdings Associates L.P. to Beacon Company.

**PURDUE WIRE TRANSFER REQUEST**

DATE: 6/06/2011 Bank Ref Name: JHorgan/Chen

FROM TO BANK: BR Holdings Associates LP Bank Ref Number: [REDACTED]

FROM ACCOUNT: 10229154

FROM ADDRESS: [REDACTED]

FROM CITY: [REDACTED]

FROM STATE: [REDACTED]

FROM ZIP: 10229154

FROM ACCOUNT NUMBER: [REDACTED]

FROM BANK: [REDACTED]

TO BANK: [REDACTED]

TO ACCOUNT NUMBER: [REDACTED]

TO CITY: [REDACTED]

TO STATE: [REDACTED]

TO ZIP: [REDACTED]

AMOUNT: \$100,000,000.00

REASON: US Partner Distribution

WITH: Wire Transfer Amounts less than \$100,000.00 do not require an authorized signature (unless otherwise indicated by the bank) and \$100,000.00 and above require one (1) or more signatures (unless otherwise indicated by the bank) and \$100,000.00 and above require one (1) or more signatures (unless otherwise indicated by the bank) and \$100,000.00 and above require one (1) or more signatures (unless otherwise indicated by the bank)

Group 1 Name: [REDACTED]

Group 2 Name: [REDACTED]

Signature: JML JML

Signature: JML

Signature: [REDACTED]

Source: Purdue wire transfer request dated 7/6/11



## Selection 7 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., June 2011 (cont'd)

Transfer #4B: Authorization for \$100K transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.

**DATE:** 6 Jul 2011  
**BANK AND NAME:** JP Morgan Chase  
**FROM ACCOUNT:** BR Holdings Associates LP  
**TO ACCOUNT:** Rosebay Medical Company L.P.  
**AMOUNT:** \$ 100,000.00  
**REASON:** 2011 Partner Distribution  
**FROM ACCOUNT NUMBER:** 1016497  
**TO ACCOUNT NUMBER:** 1500000025  
**DATE:** 7/6/11  
**SIGNATURE:** JAL

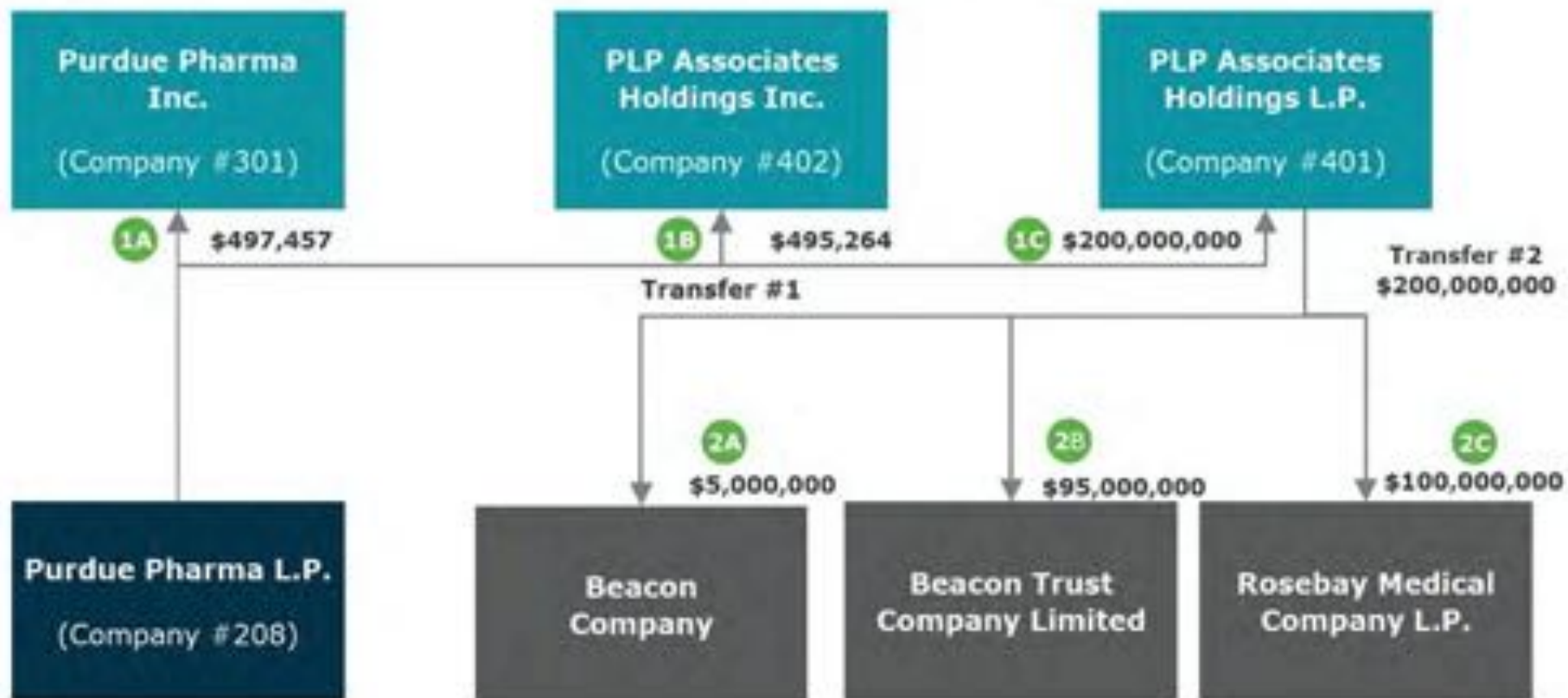




**AlixPartners**

## **Selection 8 Purdue US Partner Cash Distributions (2009)**

## Selection 8 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., March 2009



Purdue
  Affiliated Entity - Books and Records Maintained in the same SAP System as Purdue
  Beacon/Rosebay



## Selection 8 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., March 2009 (cont'd)

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount      | Text   |
|------|----|---------|--------------------|----------|------------|-------|----|-------------|--|
| 176  | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 500,000,00- | I/E PPLP TO PURDUE PHARMA TECHNOLOGIES, INC. |
| 177  | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 497,457,00- | FUNDING TO PURDUE PHARMA, INC.               |
| 178  | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 495,264,00- | FUNDING TO PPLP ASSOC. HOLDINGS, INC.        |
| 179  | 50 | 100110  | Lockbox Clearing   |          | GEN        |       |    | 467,234,06- | AR LOCKBOX                                   |

Doc.Type : SA ( G/L account document ) Normal document  
 Doc. Number 100050281 Company Code 208 Fiscal Year 2009  
 Doc. Date 17.03.2009 Posting Date 16.03.2009 Period 03  
 Calculate Tax   
 Doc. Currency USD  
 Doc. Nbr Text CTW 03102009 to 03142009

**Transfer #1A: \$497,457**  
 transfer from Purdue Pharma L.P. to Purdue Pharma Inc.

**Transfer #1B: \$495,264**  
 transfer from Purdue Pharma L.P. to PPLP Associates Holdings Inc.

| Item | PK | Account | Account short text  | Cost Ctr | Profit Ctr | Order | Tx | Amount          | Text   |
|------|----|---------|---------------------|----------|------------|-------|----|-----------------|--|
| 319  | 50 | 100010  | Cash Concentration  |          | GEN        |       |    | 200,000,000,00- | 3/11/2009 ADVANCE to PPLP ASSOC. HOLDINGS LP |
| 320  | 50 | 100430  | Money Mkt Goldman   |          | GEN        |       |    | 109,000,000,00- | GOLDMAN SACHS MONEY MARKET DRAM-DOWN         |
| 320  | 50 | 100450  | BOA Money Market    |          | GEN        |       |    | 100,000,000,00- | 3/11/2009 NIC / BofA money market            |
| 321  | 50 | 100400  | Temp. Invest. Chase |          | GEN        |       |    | 30,000,000,00-  | 3/12/2009 NIC / BofA SHORT-TERM INVESTMENT   |

Doc.Type : SA ( G/L account document ) Normal document  
 Doc. Number 100050281 Company Code 208 Fiscal Year 2009  
 Doc. Date 17.03.2009 Posting Date 16.03.2009 Period 03  
 Calculate Tax   
 Doc. Currency USD  
 Doc. Nbr Text CTW 03102009 to 03142009

**Transfer #1C: \$200M** transfer from Purdue Pharma L.P. to PPLP Associates Holdings L.P.



## Selection 8 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., March 2009 (cont'd)

| Doc. Type  | Doc. Number | Doc. Date  | Company Code | Fiscal Year | Period |
|--|-------------|------------|--------------|-------------|--------|
| 40   | 130000054   | 11.05.2009 | 400          | 2009        | 03     |
| <p>Doc. Type: 40   Vendor payment   Normal document<br/>                     Doc. Number: 130000054   Company Code: 400   Fiscal Year: 2009<br/>                     Doc. Date: 11.05.2009   Posting Date: 12.03.2009   Period: 03<br/>                     Calculate Tax: <input type="checkbox"/><br/>                     Ref.Doc.: WIRE TRANSFER<br/>                     Doc. Currency: USD</p> |             |            |              |             |        |

| Doc | PK | Account | Account short text   | Cust. Ctr. | BusEnt. Ctr. | Order | Dr | Amount        | Credit        |
|-----|----|---------|----------------------|------------|--------------|-------|----|---------------|---------------|
| 1   | 00 | 100010  | Cash Concentration   |            | 000          |       |    | 90,000,000.00 |               |
| 2   | 00 | 101849  | BEACON TRUST COMPANY |            | 000          |       |    |               | 90,000,000.00 |

| Doc. Type  | Doc. Number | Doc. Date  | Company Code | Fiscal Year | Period |
|--|-------------|------------|--------------|-------------|--------|
| 40   | 130000055   | 11.05.2009 | 400          | 2009        | 03     |
| <p>Doc. Type: 40   Vendor payment   Normal document<br/>                     Doc. Number: 130000055   Company Code: 400   Fiscal Year: 2009<br/>                     Doc. Date: 11.05.2009   Posting Date: 11.07.2009   Period: 03<br/>                     Calculate Tax: <input type="checkbox"/><br/>                     Ref.Doc.: WIRE TRANSFER<br/>                     Doc. Currency: USD</p> |             |            |              |             |        |

| Doc | PK | Account | Account short text | Cust. Ctr. | BusEnt. Ctr. | Order | Dr | Amount       | Credit       |
|-----|----|---------|--------------------|------------|--------------|-------|----|--------------|--------------|
| 1   | 00 | 100010  | Cash Concentration |            | 000          |       |    | 5,000,000.00 |              |
| 2   | 00 | 102914  | BEACON CO          |            | 000          |       |    |              | 5,000,000.00 |

| Doc. Type  | Doc. Number | Doc. Date  | Company Code | Fiscal Year | Period |
|--|-------------|------------|--------------|-------------|--------|
| 40   | 130000057   | 11.05.2009 | 401          | 2009        | 03     |
| <p>Doc. Type: 40   Vendor payment   Normal document<br/>                     Doc. Number: 130000057   Company Code: 401   Fiscal Year: 2009<br/>                     Doc. Date: 11.05.2009   Posting Date: 12.02.2009   Period: 03<br/>                     Calculate Tax: <input type="checkbox"/><br/>                     Ref.Doc.: WIRE TRANSFER<br/>                     Doc. Currency: USD</p> |             |            |              |             |        |

| Doc | PK | Account | Account short text | Cust. Ctr. | BusEnt. Ctr. | Order | Dr | Amount         | Credit         |
|-----|----|---------|--------------------|------------|--------------|-------|----|----------------|----------------|
| 1   | 00 | 101000  | Cash Concentration |            | 000          |       |    | 100,000,000.00 |                |
| 2   | 00 | 101697  | ROSEBAY MEDICAL CO |            | 000          |       |    |                | 100,000,000.00 |

**Transfer #2A and 2B: \$100M** transfer from PLP Associates Holdings L.P. to Beacon Company.

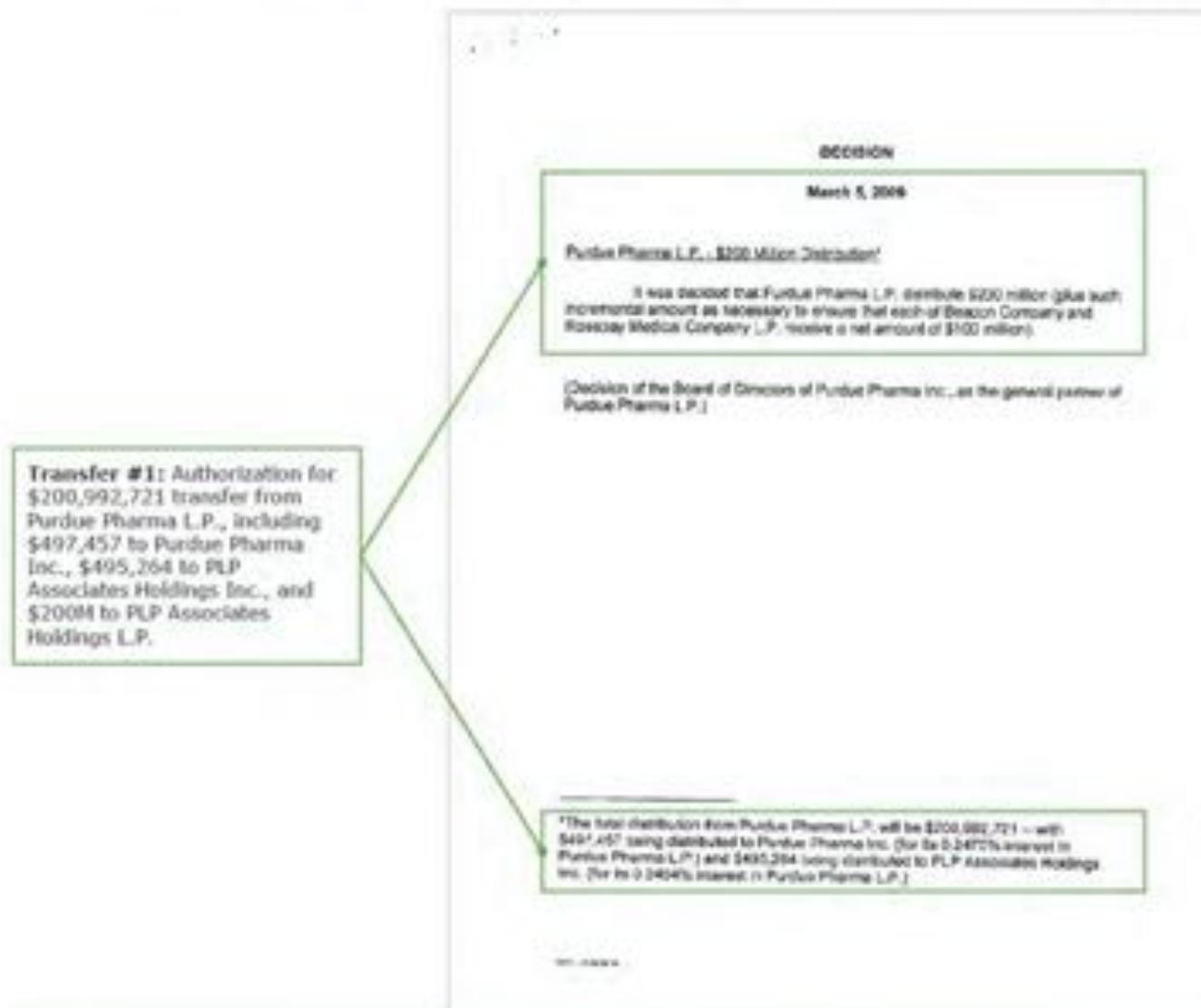
- **Transfer 2A:** \$95M paid to Beacon Trust Company.
- **Transfer 2B:** \$5M paid to Beacon Company (different vendor codes)

**Transfer #2C: \$100M** transfer from PLP Associates Holdings L.P. to Rosebay Medical Company L.P.

Source: SAP General Ledger detail



## Selection 8 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., March 2009 (cont'd)



Source: Decision of the Board of Directors of Purdue Pharma Inc. dated 3/5/2009

### Selection 8 – US Partner Cash Distribution to Beacon Company, Beacon Trust Co. Limited and Rosebay Medical Company L.P., March 2009 (cont'd)

**Transfer #2A: Authorization for \$5M transfer from PLP Associates Holdings L.P. to Beacon Co.**

The image shows a wire transfer request form with a callout box on the left. The callout box contains the text: "Transfer #2A: Authorization for \$5M transfer from PLP Associates Holdings L.P. to Beacon Co." The callout box is connected to a specific entry in a list of transfers on the left side of the form. The main form contains various fields for transfer details, including a list of transfers, a summary of the transfer, and a section for the transfer agent's information. The transfer amount is listed as \$5,000,000.00. The form also includes a section for the transfer agent's information, including the name, address, and contact details of the transfer agent.

## Selection 8 – US Partner Cash Distribution to Beacon Company, Beacon Trust Co. Limited and Rosebay Medical Company L.P., March 2009 (cont'd)

Transfer #2A: Confirmation of \$5M transfer from PLP Associates Holdings L.P. to Beacon Co.

11/MAR/09 09:42 Transaction Classific 00-4855  
(Status/Released)

TYPE PA/BANKBASE LOCAL/CUST LINE:  
METPBKTA000 [REDACTED]  
TRF DLT 11/MAR/VAL 11/MAR/AMOUNT \$5,000,000.00  
CONFIRMA 116678600070J00000

ULTIMATE BENEFICIARY  
Acct No: [REDACTED]  
Name: BEACON COMPANY  
Address :

Advice :  
Instr :

BENEFICIARY BANK  
Acct No:RD  
Name : Jpmorgan Chase Bank  
Address: New York Ny 10004

Advice :  
Instr :

CORRESPONDENT / PAY THROUGH BANK  
Acct No:RD  
Name :  
Address :

Advice :  
Instr :

BY ORDER OF  
Name :  
Address :

CUST REF :  
REFERENCE TEXT  
PRIORITY





## Selection 8 – US Partner Cash Distribution to Beacon Company, Beacon Trust Co. Limited and Rosebay Medical Company L.P., March 2009 (cont'd)

Transfer #2B: Confirmation of \$95M transfer from PLP Associates Holdings L.P. to Beacon Trust Co.

11/MAR/09 09:42 Transaction CSession 004888  
StatusReleased

TYPE P/BANCHASE LOONYCUST LINE:  
METHENBACOR02995038  
TYPE 0115AARVALL115AFAMOLUS95.000.000 00  
CONFIRMAATH05750070J00000

ULTIMATE BENEFICIARY  
Acct No: [REDACTED]  
Name: BEACON TRUST LIMITED  
Address AS TRUSTEE OF A SETTLEMENT DATED  
31 DECEMBER 1993

Advice  
Inst: [REDACTED]

BENEFICIARY BANK  
Acct No: [REDACTED]  
Name: CREDIT SUISSE (GUERNSEY) LIMITED  
Address PO BOX 368  
ST PETER PORT  
00 GUERNSEY OY1 3YJ CHANNEL ISLANDS

Advice  
Inst: [REDACTED]

CORRESPONDENT / PAY THROUGH BANK  
Acct No: [REDACTED]  
Name: The Bank Of New York Mellon  
Address 68 Wall St  
New York Ny 10005-2901

Advice  
Inst: [REDACTED]

BY ORDER OF  
Name: [REDACTED]  
Address: [REDACTED]

CUST REF  
REFERENCE TEXT  
ACCOUNT NO [REDACTED] TAX PAID  
ACCOUNT

## Selection 8 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., March 2009 (cont'd)

**Transfer #2C: Authorization for \$100M transfer from PLP Associates Holdings L.P. to Rosebay Medical Company L.P.**

The form is a wire transfer request with the following fields and content:

- TRANSFER NUMBER:** 100199 P
- DATE:** 3/10/09
- AMOUNT:** \$ 100,000,000.00
- FROM:** PLP Associates Holdings L.P.
- TO:** Rosebay Medical Company L.P.
- ACCOUNT NUMBER:** [Redacted]
- ACCOUNT NAME:** [Redacted]
- ACCOUNT TYPE:** [Redacted]
- ACCOUNT ADDRESS:** [Redacted]
- ACCOUNT CITY:** [Redacted]
- ACCOUNT STATE:** [Redacted]
- ACCOUNT ZIP:** [Redacted]
- ACCOUNT COUNTRY:** [Redacted]
- ACCOUNT PHONE:** [Redacted]
- ACCOUNT FAX:** [Redacted]
- ACCOUNT EMAIL:** [Redacted]
- ACCOUNT WEBSITE:** [Redacted]
- ACCOUNT COMMENTS:** [Redacted]
- ACCOUNT STATUS:** [Redacted]
- ACCOUNT TYPE:** [Redacted]
- ACCOUNT NAME:** [Redacted]
- ACCOUNT ADDRESS:** [Redacted]
- ACCOUNT CITY:** [Redacted]
- ACCOUNT STATE:** [Redacted]
- ACCOUNT ZIP:** [Redacted]
- ACCOUNT COUNTRY:** [Redacted]
- ACCOUNT PHONE:** [Redacted]
- ACCOUNT FAX:** [Redacted]
- ACCOUNT EMAIL:** [Redacted]
- ACCOUNT WEBSITE:** [Redacted]
- ACCOUNT COMMENTS:** [Redacted]
- ACCOUNT STATUS:** [Redacted]

Signature lines at the bottom include:

- By: [Redacted]
- By: [Redacted]

Source: Purdue wire transfer request dated 3/10/09

## Selection 8 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., March 2009 (cont'd)

Transfer #2C: Confirmation of \$100M transfer from PLP Associates Holdings L.P. to Rosebay Medical Company L.P.

11MAR09 09 42 Transaction Class: 00-4994  
5440Released

TYPE: PABANKBASE LOCALCUST LINE:  
METHOD: A/C  
TRF IN (\$): 100,000,000.00  
CONFIRMATION: 09000751000000

ULTIMATE BENEFICIARY  
Acct No: [REDACTED]  
Name: ROSEBAY MEDICAL COMPANY  
ADDRESS: NORTH BAY ASSOCIATES  
OKLAHOMA CITY OK 73134

Advice  
Info

BENEFICIARY BANK  
Acct No: [REDACTED]  
Name: Springier Chase Bank  
Address: New York Ny 10004

Advice  
Info

CORRESPONDENT / PAY THROUGH BANK  
Acct No: [REDACTED]  
Name: [REDACTED]  
Address: [REDACTED]

Advice  
Info

BY ORDER OF  
Name: [REDACTED]  
Address: [REDACTED]

CUST REF:

REFERENCE TEXT  
PRIORITY

RECEIVED

[REDACTED]

Page 2



## Selection 8 – US Partner Cash Distribution to Beacon Company and Rosebay Medical Company L.P., March 2009 (cont'd)

**PPLP  
Distribution - Profit Share**

|   | <u>YTD including<br/>Feb Distribution</u> | <u>YTD Distributions</u> | <u>Parent</u>      |                                     |
|---|---|--------------------------|--------------------|-------------------------------------|
| PPLP Distribution                       | 268,325,282                               | \$ (67,332,561)          | \$ 200,992,721     |                                     |
| Purdue Pharma Inc.                      | 664,105                                   | (166,648)                | 497,457            | 0.2475                              |
| PLP Associates Holdings Inc.            | 661,177                                   | (165,913)                | 495,264            | (244.56/99000) * (100% - 0.2475%)   |
| PLP Associates Holdings L.P.            | 267,000,000                               | (67,000,000)             | 200,000,000        | (98755.45/99000) * (100% - 0.2475%) |
| <b>To BR Holdings and then Partners</b> | <b>267,000,000</b>                        | <b>(67,000,000)</b>      | <b>200,000,000</b> |                                     |
| Reigo (50%)                             | \$ 133,500,000                            | \$ (33,500,000)          | \$ 100,000,000     |                                     |
| Rosebay (50%)                           | \$ 133,500,000                            | \$ (33,500,000)          | \$ 100,000,000     |                                     |

*Dr. Raymond Sackler*

**Transfer #1:** Authorization for \$200,992,721 transfer from Purdue Pharma L.P., including \$497,457 to Purdue Pharma Inc., \$495,264 to PLP Associates Holdings Inc., and \$200M to PLP Associates Holdings L.P.

**Transfer #2:** Authorization for \$100M transfers from PLP Associates Holdings L.P. to each of Reigo Company (name later changed to Beacon Company) and Rosebay Medical Company L.P.

No documentation was identified in the SAP general ledger system evidencing that funds flowed from PLP Associates Holdings L.P. (Company #401) to BR Holdings L.P. before flowing to Beacon Company, Beacon Trust Company or Rosebay Medical Company L.P. Instead, documentation in the SAP general ledger system indicates that funds flowed directly from PLP Associates Holdings L.P. (Company #401) to Beacon Company, Beacon Trust Company Limited and Rosebay Medical Company L.P. Beacon Company and Beacon Trust Company Limited were formerly known as Reigo Company.

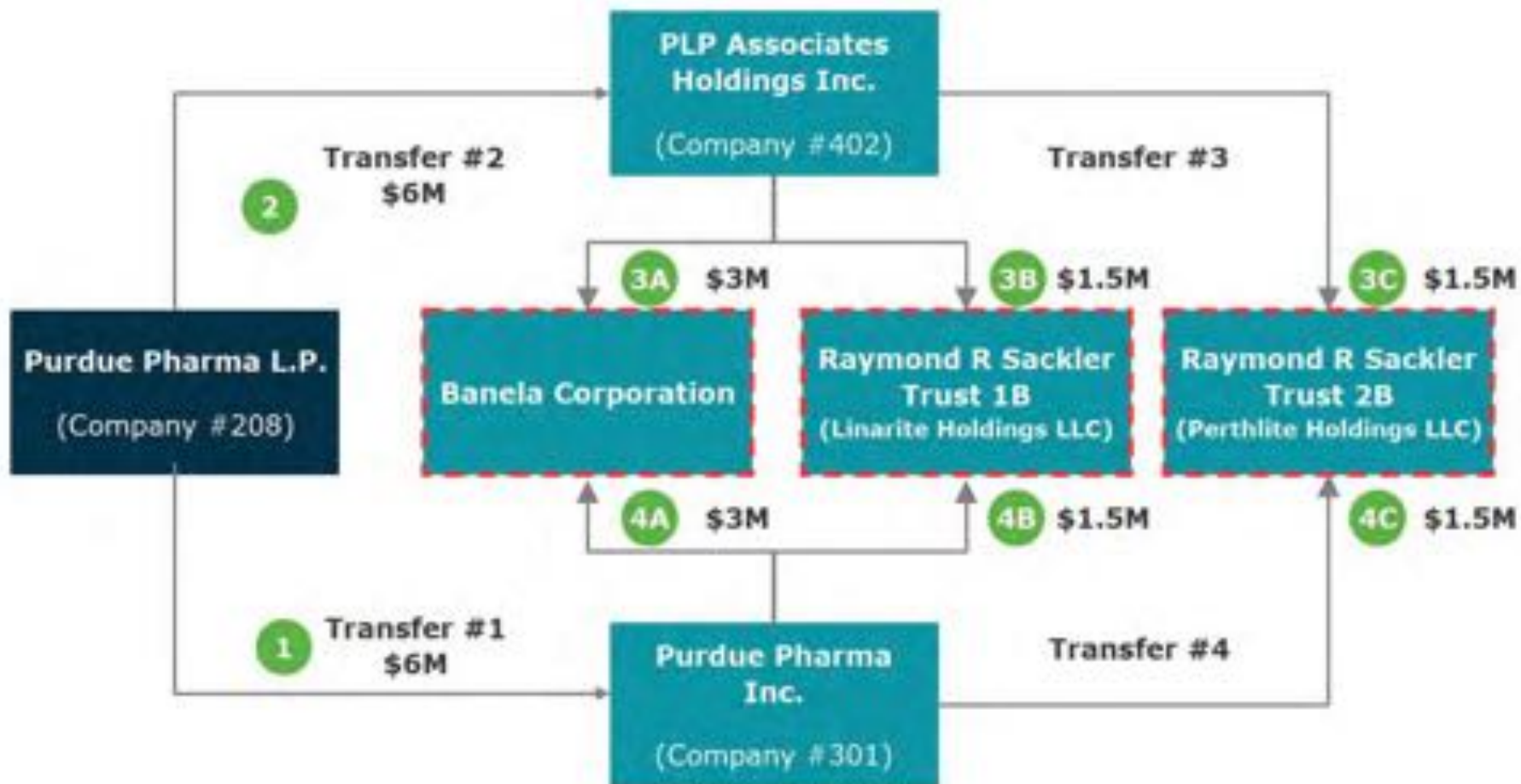
Source: Purdue Distribution – Profit Share calculation worksheet



**AlixPartners**

## **Selection 9 Purdue US Partner Cash Distributions (2012)**

## Selection 9 – US Partner Cash Distributions to Purdue Pharma Inc. and PLP Associates Holdings Inc., December 2012



Purdue
  Affiliated Entity - Books and Records Maintained in the same SAP System as Purdue
  Affiliated Entity - Books and Records not Maintained in the same SAP System as Purdue

Raymond R Sackler Trust 1B is the name on the bank account of the trust that owns Linarte Holdings LLC  
 Raymond R Sackler Trust 2B is the name on the bank account of the trust that owns Perthlite Holdings LLC

## Selection 9 – US Partner Cash Distributions to Purdue Pharma Inc. and PLP Associates Holdings Inc., December 2012 (cont'd)

|   |                          |              |            |             |      |
|---|--------------------------|--------------|------------|-------------|------|
| Doc. Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number   | 100114404                | Company Code | 308        | Fiscal Year | 2012 |
| Doc. Date   | 01/03/2013               | Posting Date | 12/31/2012 | Period      | 12   |
| Calculate Tax   | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency   | USD                      |              |            |             |      |
| Doc. Nbr Text   | CTW 12122012 to 12312012 |              |            |             |      |

**Transfer #2:** \$6 million transfer from Purdue Pharma L.P. to PLP Associates Holdings Inc.

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Text                               |
|------|----|---------|--------------------|----------|------------|-------|----|--------------|------------------------------------|
| 297  | 50 | 100110  | Lockbox Clearing   |          | GEN        |       |    | 6,329,907.22 | AMERISOURCE                        |
| 298  | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 6,000,000.00 | FUNDING to PLP ASC. HOLDINGS, INC. |
| 299  | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 6,000,000.00 | FUNDING to PURDUE PHARMA, INC.     |

**Transfer #1:** \$5 million transfer from Purdue Pharma L.P. to Purdue Pharma Inc.

## Selection 9 – US Partner Cash Distributions to Purdue Pharma Inc. and PLP Associates Holdings Inc., December 2012 (cont'd)

| Doc.Type : SA ( G/L account document ) Normal Document |    |                          |                    |              |     |            |  |              |  |      |
|--|----|--------------------------|--------------------|--------------|-----|------------|--|--------------|--|------|
| Doc. Number  |    | 100000913                |                    | Company Code |     | 302        |  | Fiscal Year  |  | 2012 |
| Doc. Date  |    | 01/03/2013               |                    | Posting Date |     | 12/31/2012 |  | Period       |  | 12   |
| Calculate Tax  |    | <input type="checkbox"/> |                    |              |     |            |  |              |  |      |
| Doc. Currency  |    | USD                      |                    |              |     |            |  |              |  |      |
| Doc. Nbr Text  |    | CTW 12172012 to 12312012 |                    |              |     |            |  |              |  |      |
| 1  | 40 | 100010                   | Cash Concentration |              | SES |            |  | 6,000,000.00 | PLP ADVANCE TO PURDUE PHARMA INC.            |      |
| 2  | 40 | 100010                   | Cash Concentration |              | SES |            |  | 149,337.00   | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP |      |
| 3  | 40 | 100010                   | Cash Concentration |              | SES |            |  | 2,063.33     | FUNDING from COVENTRY TECHNOLOGIES, LP (llc) |      |
| 4  | 40 | 100010                   | Cash Concentration |              | SES |            |  | 1,076.87     | FUNDING from PURDUE HOLDINGS LP              |      |
| 5  | 50 | 102300                   | Purdue Pharma L.P. |              | SES |            |  | 6,000,000.00 | PLP ADVANCE TO PURDUE PHARMA INC.            |      |
| 6  | 50 | 107416                   | Invest - PH LP     |              | SES |            |  | 149,337.00   | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP |      |
| 7  | 50 | 102330                   | Coventry Tech. LLC |              | SES |            |  | 2,063.33     | FUNDING from COVENTRY TECHNOLOGIES, LP (llc) |      |
| 8  | 50 | 102416                   | Purdue Holdings LP |              | SES |            |  | 1,076.87     | FUNDING from PURDUE HOLDINGS LP              |      |

**Transfer #1: \$6 million transfer from Purdue Pharma L.P. to Purdue Pharma Inc.**

| Doc.Type : SA ( G/L account document ) Normal Document |    |                          |                    |              |     |            |  |              |  |      |
|--|----|--------------------------|--------------------|--------------|-----|------------|--|--------------|--|------|
| Doc. Number  |    | 100000438                |                    | Company Code |     | 402        |  | Fiscal Year  |  | 2012 |
| Doc. Date  |    | 01/03/2013               |                    | Posting Date |     | 12/31/2012 |  | Period       |  | 12   |
| Calculate Tax  |    | <input type="checkbox"/> |                    |              |     |            |  |              |  |      |
| Doc. Currency  |    | USD                      |                    |              |     |            |  |              |  |      |
| Doc. Nbr Text  |    | CTW 12172012 to 12312012 |                    |              |     |            |  |              |  |      |
| 1  | 40 | 100010                   | Cash Concentration |              | SES |            |  | 6,000,000.00 | ADVANCE from PLP                             |      |
| 2  | 40 | 100010                   | Cash Concentration |              | SES |            |  | 148,579.00   | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP |      |
| 3  | 40 | 100010                   | Cash Concentration |              | SES |            |  | 1,072.09     | FUNDING from PURDUE HOLDINGS LP              |      |
| 4  | 50 | 102300                   | Purdue Pharma L.P. |              | SES |            |  | 6,000,000.00 | ADVANCE from PLP                             |      |
| 5  | 50 | 107416                   | Invest - PH LP     |              | SES |            |  | 148,579.00   | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP |      |
| 6  | 50 | 102416                   | Purdue Holdings LP |              | SES |            |  | 1,072.09     | FUNDING from PURDUE HOLDINGS LP              |      |

**Transfer #2: \$6 million transfer from Purdue Pharma L.P. to PLP Associates Holdings Inc.**



## Selection 9 – US Partner Cash Distributions to Purdue Pharma Inc. and PLP Associates Holdings Inc., December 2012 (cont'd)

| Doc. Type                             | Doc. Number | Doc. Date     | Company Code | Fiscal Year | Period |
|---------------------------------------|-------------|---------------|--------------|-------------|--------|
| MR (Vendor Invoice) / Normal document | 190000041   | 12/19/2012    | 302          | 2012        | 12     |
| Posting Date                          | 12/19/2012  | Calculate Tax | 121912       | USD         |        |

| Item | Account | Account short text | Cost Ctr | Profit Ctr | Order | Dr | Cr | Amount       | Text |
|------|---------|--------------------|----------|------------|-------|----|----|--------------|------|
| 1    | 31      | 1021491            |          | 000        |       |    | 01 | 3,000,000.00 |      |
| 2    | 40      | 303001             |          | 000        |       |    |    | 3,000,000.00 |      |

| Doc. Type                             | Doc. Number | Doc. Date     | Company Code | Fiscal Year | Period |
|---------------------------------------|-------------|---------------|--------------|-------------|--------|
| MR (Vendor Invoice) / Normal document | 190000040   | 12/19/2012    | 301          | 2012        | 12     |
| Posting Date                          | 12/22/2012  | Calculate Tax | 121912       | USD         |        |

| Item | Account | Account short text | Cost Ctr | Profit Ctr | Order | Dr | Cr | Amount       | Text |
|------|---------|--------------------|----------|------------|-------|----|----|--------------|------|
| 1    | 31      | 1032404            |          | 000        |       |    | 01 | 1,500,000.00 |      |
| 2    | 40      | 320000             |          | 000        |       |    |    | 1,500,000.00 |      |

| Doc. Type                             | Doc. Number | Doc. Date     | Company Code | Fiscal Year | Period |
|---------------------------------------|-------------|---------------|--------------|-------------|--------|
| MR (Vendor Invoice) / Normal document | 190000039   | 12/19/2012    | 302          | 2012        | 12     |
| Posting Date                          | 12/20/2012  | Calculate Tax | 121912       | USD         |        |

| Item | Account | Account short text | Cost Ctr | Profit Ctr | Order | Dr | Cr | Amount       | Text |
|------|---------|--------------------|----------|------------|-------|----|----|--------------|------|
| 1    | 31      | 1032403            |          | 000        |       |    | 01 | 1,500,000.00 |      |
| 2    | 40      | 320000             |          | 000        |       |    |    | 1,500,000.00 |      |

Transfer #4A: \$3 million dividend from Purdue Pharma Inc. to Banela Corporation.

Transfer #4C: \$1.5 million dividend from Purdue Pharma Inc. to Perthlite Holdings LLC.

Transfer #4B: \$1.5 million dividend from Purdue Pharma Inc. to Linarte Holdings LLC.



## Selection 9 – US Partner Cash Distributions to Purdue Pharma Inc. and PLP Associates Holdings Inc., December 2012 (cont'd)

| Doc. Type : KR   Vendor Invoice   Normal document |                                     |              |            |             |      |  |  |  |  |
|---|-------------------------------------|--------------|------------|-------------|------|--|--|--|--|
| Doc. Number                                       | 190000204                           | Company Code | 402        | Fiscal Year | 2012 |  |  |  |  |
| Doc. Date   | 12/19/2012                          | Posting Date | 12/19/2012 | Period      | 12   |  |  |  |  |
| Calculate Tax                                     | <input checked="" type="checkbox"/> |              |            |             |      |  |  |  |  |
| Ref. Doc.   | 121902A                             |              |            |             |      |  |  |  |  |
| Doc. Currency                                     | USD                                 |              |            |             |      |  |  |  |  |

| Item | PK | Account | Account short text  | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Tax |
|------|----|---------|---------------------|----------|------------|-------|----|--------------|-----|
| 1    | 30 | 1025481 | BABELA CORPORATION  |          | 000        |       | 01 | 3,000,000.00 |     |
| 2    | 40 | 303001  | Partnership Earn Ad |          | 000        |       |    | 3,000,000.00 |     |

| Doc. Type : KR   Vendor Invoice   Normal document |                                     |              |            |             |      |  |  |  |  |
|---|-------------------------------------|--------------|------------|-------------|------|--|--|--|--|
| Doc. Number                                       | 190000204                           | Company Code | 402        | Fiscal Year | 2012 |  |  |  |  |
| Doc. Date   | 12/19/2012                          | Posting Date | 12/21/2012 | Period      | 12   |  |  |  |  |
| Calculate Tax                                     | <input checked="" type="checkbox"/> |              |            |             |      |  |  |  |  |
| Ref. Doc.   | 121902A                             |              |            |             |      |  |  |  |  |
| Doc. Currency                                     | USD                                 |              |            |             |      |  |  |  |  |

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Tax |
|------|----|---------|----------------------|----------|------------|-------|----|--------------|-----|
| 1    | 30 | 1012484 | RATCHEL & SACHLER TN |          | 000        |       | 01 | 1,500,000.00 |     |
| 2    | 40 | 320000  | Corporations RE      |          | 000        |       |    | 1,500,000.00 |     |

| Doc. Type : KR   Vendor Invoice   Normal document |                                     |              |            |             |      |  |  |  |  |
|---|-------------------------------------|--------------|------------|-------------|------|--|--|--|--|
| Doc. Number                                       | 190000209                           | Company Code | 402        | Fiscal Year | 2012 |  |  |  |  |
| Doc. Date   | 12/19/2012                          | Posting Date | 12/21/2012 | Period      | 12   |  |  |  |  |
| Calculate Tax                                     | <input checked="" type="checkbox"/> |              |            |             |      |  |  |  |  |
| Ref. Doc.   | 121902A                             |              |            |             |      |  |  |  |  |
| Doc. Currency                                     | USD                                 |              |            |             |      |  |  |  |  |

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Tax |
|------|----|---------|----------------------|----------|------------|-------|----|--------------|-----|
| 1    | 30 | 1012483 | RATCHEL & SACHLER TN |          | 000        |       | 01 | 1,500,000.00 |     |
| 2    | 40 | 320000  | Corporations RE      |          | 000        |       |    | 1,500,000.00 |     |

Transfer #3A: \$3 million dividend from PLP Associates Holdings Inc. to Babela Corporation.

Transfer #3C: \$1.5 million dividend from PLP Associates Holdings Inc. to Perthite Holdings LLC.

Transfer #3B: \$1.5 million dividend from PLP Associates Holdings Inc. to Linarite Holdings LLC.

## Selection 9 – US Partner Cash Distributions to Purdue Pharma Inc. and PLP Associates Holdings Inc., December 2012 (cont'd)


**DECISION**  
December 17, 2012

2012 Dividends - PLP Associates Holdings Inc.

It was decided that PLP Associates Holdings Inc. declare and pay dividends in the aggregate amount of \$6 million on or before December 31, 2012 payable as follows:

- \$3 million to Banelis Corporation, a Puerto Rico entity (redacted)
- \$1.5 million to Linarite Holdings LLC, a Delaware Limited Liability Company (held 100% by Anthony M. Fornall, as Trustee under Trust Agreement dated December 23, 1993 F.R.D. the issue of Richard S. Sackler, M.D.)
- \$1.5 million to Perthite Holdings LLC, a Delaware Limited Liability Company (held 100% by Jeffrey A. Rozins, as Trustee under Trust Agreement dated December 23, 1993 F.R.D. the issue of Jonathan J. Sackler)

(Decision of the Board of Directors of PLP Associates Holdings Inc.)

  
Raymond R. Sackler

**Transfer #3A:** Authorization to transfer \$3.0 million cash payment from PLP Associates Holdings Inc. to Banelis Corporation.

**Transfer #3B:** Authorization to transfer \$1.5 million cash payment from PLP Associates Holdings Inc. to Linarite Holdings LLC.

**Transfer #3C:** Authorization to transfer \$1.5 million cash payment from PLP Associates Holdings Inc. to Perthite Holdings LLC.

Source: Decision of Board of Directors of PLP Associates Holdings Inc., dated 12/17/2012  
Raymond R Sackler Trust 1B is the name on the bank account of the trust that owns Linarite Holdings LLC  
Raymond R Sackler Trust 2B is the name on the bank account of the trust that owns Perthite Holdings LLC

## Selection 9 – US Partner Cash Distribution to Purdue Pharma Inc. and PLP Associates Holdings Inc., December 2012 (cont'd)


**DECISION**  
December 17, 2012

2012 Dividends - Purdue Pharma Inc.

It was decided that Purdue Pharma Inc. declare and pay dividends in the aggregate amount of \$6 million on or before December 31, 2012 as follows:

- \$3.0 million to Banela Corporation, a British Virgin Islands company;
- \$1.5 million to Linarite Holdings LLC, a Delaware Limited Liability Company (held 100% by Anthony M. Rowcalk, as Trustee under Trust Agreement dated December 23, 1986 F.B.O. the issue of Richard S. Sackler, M.D.);
- \$1.5 million to Perthlite Holdings LLC, a Delaware Limited Liability Company (held 100% by Jeffrey A. Richins, as Trustee under Trust Agreement dated December 23, 1986 F.B.O. the issue of Jonathan D. Sackler).

(Decision of the Board of Directors of Purdue Pharma Inc.)

  
Edward S. Mahoney

**Transfer #4A:** Authorization to transfer \$3.0 million cash payment from Purdue Pharma Inc. to Banela Corporation.

**Transfer #4B:** Authorization to transfer \$1.5 million cash payment from Purdue Pharma Inc. to Linarite Holdings LLC.

**Transfer #4C:** Authorization to transfer \$1.5 million cash payment from Purdue Pharma Inc. to Perthlite Holdings LLC.

**AlixPartners**

## **Purdue Tax Distributions**

**AlixPartners**

## **Selection 10 Purdue Tax Distributions (2014)**



## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014



Purdue
  Affiliated Entity - Books and Records Maintained in the same SAP system as Purdue
  Beacon/Rosebay
  Taxing Authority

<sup>1</sup> State and other federal tax payments identified in Purdue's Internal Distribution Analysis and SAP General Ledger detail.

We are unable to determine from the books and records maintained by Purdue whether Rosebay Medical Company L.P. or Beacon Company used the distributive tax payments to make tax-related payments to the appropriate taxing authorities. Under IRC Section 1446, BR Holdings Associates L.P. is required to withhold taxes on behalf of its foreign partner, Beacon Company. The \$4,815,669 tax distribution to Beacon Company related to Medicare taxes. Under IRC Section 1446, the withholding agent is not required to withhold the 3.8% Medicare tax to remit to the US Treasury.

## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

| Doc.Type : SA ( G/L account document ) Normal document |                          |              |                  |             |      |  |  |  |  |
|--|--------------------------|--------------|------------------|-------------|------|--|--|--|--|
| Doc. Number  | 100138421                | Company Code | 208              | Fiscal Year | 2014 |  |  |  |  |
| Doc. Date  | 09/23/2014               | Posting Date | 09/14/2014       | Period      | 09   |  |  |  |  |
| Calculate Tax  | <input type="checkbox"/> |              |                  |             |      |  |  |  |  |
| Ref.Doc.   | CMS                      | Overall No.  | 0100138421208 14 |             |      |  |  |  |  |
| Doc. Currency  | USD                      |              |                  |             |      |  |  |  |  |
| Doc. Mdr Text  | CTW208 09082014-09142014 |              |                  |             |      |  |  |  |  |

| Item | FR | Account | Account short text  | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text  |
|------|----|---------|---------------------|----------|------------|-------|----|----------------|---|
| 98   | 50 | 100010  | Cash Concentration  |          | GEN        |       |    | 60,368,169.00- | [REDACTED] PURDUE HOLDINGS L P 1 STAMFORD F |
| 118  | 50 | 100010  | Cash Concentration  |          | GEN        |       |    | 50,334,331.00- | [REDACTED] PURDUE HOLDINGS L P 1 STAMFORD F |
| 164  | 50 | 100620  | Temp. Invest. Chase |          | GEN        |       |    | 50,000,000.00- | FEDERAL HOME LOAN BANKS DISCOUNT NOTE       |

| Doc.Type : SA ( G/L account document ) Normal document |                          |              |                  |             |      |  |  |  |  |
|--|--------------------------|--------------|------------------|-------------|------|--|--|--|--|
| Doc. Number  | 100138421                | Company Code | 208              | Fiscal Year | 2014 |  |  |  |  |
| Doc. Date  | 09/23/2014               | Posting Date | 09/14/2014       | Period      | 09   |  |  |  |  |
| Calculate Tax  | <input type="checkbox"/> |              |                  |             |      |  |  |  |  |
| Ref.Doc.   | CMS                      | Overall No.  | 0100138421208 14 |             |      |  |  |  |  |
| Doc. Currency  | USD                      |              |                  |             |      |  |  |  |  |
| Doc. Mdr Text  | CTW208 09082014-09142014 |              |                  |             |      |  |  |  |  |

| Item | FR | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text |
|------|----|---------|--------------------|----------|------------|-------|----|----------------|------|
| 228  | 40 | 102416  | Purdue Holdings LP |          | GEN        |       |    | 110,702,500.00 |      |

**Transfers #1A and #1B:**  
 \$60.4M and \$50.3M transfers from Purdue Pharma L.P. to Purdue Holdings L.P., totaling \$110.7M.

## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

| Item   | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text   |
|--|----|---------|----------------------|----------|------------|-------|----|----------------|--|
| <p>Doc.Type : SA ( G/L account document ) Normal document<br/>                     Doc. Number 100000472 Company Code 416 Fiscal Year 2014<br/>                     Doc. Date 09/23/2014 Posting Date 09/14/2014 Period 09<br/>                     Calculate Tax <input type="checkbox"/><br/>                     Ref.Doc. CMS Overall No. 0100138421208 14<br/>                     Doc. Currency USD<br/>                     Doc. Hdr Text CTW208 09082014-09142014</p> |    |         |                      |          |            |       |    |                |  |
| 1  | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 60,368,149.00  | [REDACTED] PURDUE HOLDINGS L.P. 1 STAMFORD F |
| 2  | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 50,334,331.00  | [REDACTED] PURDUE HOLDINGS L.P. 1 STAMFORD F |
| 3  | 50 | 102208  | Purdue Pharma L.P.   |          | GEN        |       |    | 110,702,500.00 |  |
| <p>Doc.Type : SA ( S/L account document ) Normal document<br/>                     Doc. Number 100000474 Company Code 416 Fiscal Year 2014<br/>                     Doc. Date 09/23/2014 Posting Date 09/14/2014 Period 09<br/>                     Calculate Tax <input type="checkbox"/><br/>                     Ref.Doc. CMS Overall No. 0100000474416 14<br/>                     Doc. Currency USD<br/>                     Doc. Hdr Text CTW416 09082014-09142014</p> |    |         |                      |          |            |       |    |                |  |
| 1  | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 256,000.00     | CORP PAY                                     |
| 2  | 50 | 100010  | Cash Concentration   |          | GEN        |       |    | 60,368,149.00  | [REDACTED] BR HOLDINGS ASSOCIATES L.P. 1 ST  |
| 3  | 50 | 100010  | Cash Concentration   |          | GEN        |       |    | 50,334,331.00  | [REDACTED] BR HOLDINGS ASSOCIATES L.P. 1 ST  |
| 4  | 50 | 102208  | Purdue Pharma L.P.   |          | GEN        |       |    | 256,000.00     |  |
| 5  | 40 | 102413  | BR Holdings Assoc LP |          | GEN        |       |    | 110,702,500.00 |  |

Transfers #1A and #1B:  
 \$60.4M and \$50.3M transfers  
 from Purdue Pharma L.P. to  
 Purdue Holdings L.P., totaling  
 \$110.7M.

Transfers #2A and #2B:  
 \$60.4M and \$50.3M transfers  
 from Purdue Holdings L.P. to BR  
 Holdings Associates L.P.,  
 totaling \$110.7M.



## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

| Doc.Type : SA ( G/L account document   Normal document |                          |              |                  |             |      |  |  |  |  |
|--|--------------------------|--------------|------------------|-------------|------|--|--|--|--|
| Doc. Number  | 100000474                | Company Code | 413              | Fiscal Year | 2014 |  |  |  |  |
| Doc. Date  | 09/23/2014               | Posting Date | 09/14/2014       | Period      | 09   |  |  |  |  |
| Calculate Tax  | <input type="checkbox"/> |              |                  |             |      |  |  |  |  |
| Ref.Doc.   | CMS                      | Overall No.  | 0100000474416 14 |             |      |  |  |  |  |
| Doc. Currency  | USD                      |              |                  |             |      |  |  |  |  |
| Doc. Mdr Text  | CTM416 09092014-09142014 |              |                  |             |      |  |  |  |  |

| Itm | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text                             |
|-----|----|---------|--------------------|----------|------------|-------|----|----------------|----------------------------------|
| 1   | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 60,368,149.00  | BR HOLDINGS ASSOCIATES L.P. 1 ST |
| 2   | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 50,334,331.00  | BR HOLDINGS ASSOCIATES L.P. 1 ST |
| 3   | 50 | 102416  | Purdue Holdings LP |          | GEN        |       |    | 110,702,500.00 |                                  |

Transfers #2A and #2B: \$60.4M and \$50.3M transfers from Purdue Holdings L.P. to BR Holdings Associates L.P., totaling \$110.7M.

| Doc.Type : KZ ( Vendor payment   Normal document |                          |              |            |             |      |  |  |  |  |
|--|--------------------------|--------------|------------|-------------|------|--|--|--|--|
| Doc. Number                                      | 100000175                | Company Code | 413        | Fiscal Year | 2014 |  |  |  |  |
| Doc. Date  | 11.09.2014               | Posting Date | 22.09.2014 | Period      | 09   |  |  |  |  |
| Calculate Tax                                    | <input type="checkbox"/> |              |            |             |      |  |  |  |  |
| Ref.Doc.   | WIRES TRANSFER           |              |            |             |      |  |  |  |  |
| Doc. Currency                                    | USD                      |              |            |             |      |  |  |  |  |

| Itm | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text |
|-----|----|---------|----------------------|----------|------------|-------|----|---------------|------|
| 1   | 50 | 100010  | Cash Concentration   |          | GEN        |       |    | 55,000,000.00 |      |
| 2   | 25 | 1014497 | ROSEBAY MEDICAL COMP |          | GEN        |       |    | 55,000,000.00 |      |

Transfer #3: \$55M transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.

## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

| Doc.Type : X2 ( Vendor payment ) Normal document |  |                          |  |              |  |            |  |             |  |      |
|--|--|--------------------------|--|--------------|--|------------|--|-------------|--|------|
| Doc. Number                                      |  | 1500000173               |  | Company Code |  | 413        |  | Fiscal Year |  | 2014 |
| Doc. Date  |  | 09/03/2014               |  | Posting Date |  | 09/19/2014 |  | Period      |  | 09   |
| Calculate Tax                                    |  | <input type="checkbox"/> |  |              |  |            |  |             |  |      |
| Ref.Doc.   |  | WIRES TRANSFER           |  |              |  |            |  |             |  |      |
| Doc. Currency                                    |  | USD                      |  |              |  |            |  |             |  |      |

**Transfer #4: \$50.2M transfer from BR Holdings Associates L.P. to U.S. Treasury.**

| Item | PK | Account | Account short text     | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text |
|------|----|---------|------------------------|----------|------------|-------|----|----------------|------|
| 1    | 90 | 100010  | Cash Concentration     |          | GEN        |       |    | 50,184,331.00- |      |
| 2    | 25 | 1004240 | UNITED STATES TREASURY |          | GEN        |       |    | 50,184,331.00- |      |

| Doc.Type : X2 ( Vendor payment ) Normal document |  |                          |  |              |  |            |  |             |  |      |
|--|--|--------------------------|--|--------------|--|------------|--|-------------|--|------|
| Doc. Number                                      |  | 1500000178               |  | Company Code |  | 413        |  | Fiscal Year |  | 2014 |
| Doc. Date  |  | 09/11/2014               |  | Posting Date |  | 09/22/2014 |  | Period      |  | 09   |
| Calculate Tax                                    |  | <input type="checkbox"/> |  |              |  |            |  |             |  |      |
| Ref.Doc.   |  | WIRES TRANSFER           |  |              |  |            |  |             |  |      |
| Doc. Currency                                    |  | USD                      |  |              |  |            |  |             |  |      |

**Transfer #5: \$4.8M transfer from BR Holdings Associates L.P. to Beacon Company.**

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|------|
| 1    | 90 | 100010  | Cash Concentration |          | GEN        |       |    | 4,815,469.00- |      |
| 2    | 25 | 1029154 | BEACON CO          |          | GEN        |       |    | 4,815,469.00- |      |



## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

3Q14 Federal Estimated Payment

ROSEBAY  
Purdue Pharma L.P.  
Federal

|             |                         |
|-------------|-------------------------|
|             | <u>\$ 55,000,000.00</u> |
| GRAND TOTAL | <u>\$ 55,000,000.00</u> |

Prepared by:  
[REDACTED] DATE: 9-4-14

Reviewed by:  
[REDACTED] DATE: 9/2/14

Approved by:  
[REDACTED] DATE: 9/2/14

[REDACTED] DATE: 9/9/14

Edward Mahony

Transfer #3: Q3 2014 federal tax payment of \$55M for Rosebay Medical Company L.P.

## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

| 3rd Quarter 2014 Tax Payments          |  |
|--|--|
| ITEM #                                 | 325 000                                |
| Entity                                 |  |
| Entity #                               | 413                                    |
| Taxpayer                               | Rosebay Medical Company L.P.           |
| Jurisdiction                           | Federal                                |
| Tax Type                               | Income Tax (Dist'd. by BFDHALP to Ros) |
| Underlying Pre-Tax Income              | 473,301,714                            |
| State Tax Adjustments                  | -                                      |
| Adjusted Pre-Tax Income                | 473,301,714                            |
| Partner %, if applicable               | 50.000%                                |
| Taxable Income                         | 236,650,857                            |
| Apportionment                          | 100.00%                                |
| Post-Apportioned Income                | 236,650,857                            |
| Tax Rate                               | 43.400%                                |
| Tax Due                                | 102,706,472                            |
| Minimum Tax                            | -                                      |
| Additional Other Tax (e.g., Franchise) | -                                      |
| Total Tax Due                          | 102,706,472                            |
| GL Coding                              | 813-302027-0000000                     |
| Payments:                              |  |
| 2013 Overpayment Credit                | -                                      |
| Q1                                     | 12,500,000                             |
| Q2                                     | 12,500,000                             |
| Q3                                     | 55,000,000                             |
| Q4                                     | 22,706,472                             |
| Additional Q4 Extension                | -                                      |
| Total Payments                         | 102,706,472                            |
| Net Under (Over) Payment               | -                                      |

Transfer #3: Q3 2014 federal tax payment of \$55M for Rosebay Medical Company L.P.

Source: Purdue Tax Department estimate of federal tax payment.

## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

**Transfer #3:** Confirmation of \$55.0M transfer from BR Holdings Associates L.P., to Rosebay Medical Company L.P.

**PURDUE PHARMA L.P.**  
 \*\* All values are subject to verification and adjustments. \*\*

Payment Report - Detail Payment Release Date: Today

---

| Transfer Method      | Transfer Name | Transfer Date |
|----------------------|---------------|---------------|
| From Transfer: Other | BR Holdings   | 8/26/2014     |

---

**TRANSFER INFORMATION**

|                      |               |               |
|----------------------|---------------|---------------|
| Transfer Method      | Transfer Name | Transfer Date |
| From Transfer: Other | BR Holdings   | 8/26/2014     |
| Transfer Method      | Transfer Name | Transfer Date |
| From Transfer: Other | BR Holdings   | 8/26/2014     |

---

**REMIITTANT**

|                    |                       |
|--------------------|-----------------------|
| Remittance ID      | Address               |
| Remittance #1 Type | US - Other/Other      |
| Remittance         | Rosebay Medical Co LP |

---

**REFERENCE INFORMATION**

**PAYMENT DETAILS**  
 4019100 - Estimated Payment

---

**ADD TO BANK**

| Correspondent Bank Name | Priority Payment | AMT |
|-------------------------|------------------|-----|
|                         |                  |     |

---

**ACTIVITY**

| Date      | Time         | Amount By | User ID / Approval Category | Workflow Information |
|-----------|--------------|-----------|-----------------------------|----------------------|
| 8/26/2014 | 09:22 PM EDT |           |                             |                      |
| 8/26/2014 | 09:42 PM EDT |           |                             |                      |
| 8/26/2014 | 09:52 PM EDT |           |                             |                      |
| 8/26/2014 | 09:54 PM EDT |           |                             |                      |
| 8/26/2014 | 09:58 PM EDT |           |                             |                      |

---

Payment Report - Detail  
 Transfer On: 8/26/2014 09:58 PM EDT Page 11 of 22



## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

| 3rd Quarter 2014 Tax Payments          |                                       |
|--|---------------------------------------|
| ITEM #                                 | 324.000                               |
| Entity                                 |                                       |
| Entity #                               | 413                                   |
| Taxpayer                               | Beacon Company                        |
| Jurisdiction                           | Federal                               |
| Tax Type                               | Withholding Tax - Partner Information |
| Underlying Pre-Tax Income              | 473,301,714                           |
| State Tax Adjustments                  | -                                     |
| Adjusted Pre-Tax Income                | 473,301,714                           |
| Partner %, if applicable               | 50.000%                               |
| Taxable Income                         | 236,650,857                           |
| Apportionment                          | 100.00%                               |
| Post-Apportioned Income                | 236,650,857                           |
| Tax Rate                               | 39.000%                               |
| Tax Due                                | 93,713,739                            |
| Minimum Tax                            | -                                     |
| Additional Other Tax (e.g., Franchise) | -                                     |
| Total Tax Due                          | 93,713,739                            |
| GL Coding:                             | 813-302126-000000                     |
| Payments:                              |                                       |
| 2013 Overpayment Credit                | -                                     |
| Q1                                     | 11,405,530                            |
| Q2                                     | 11,405,530                            |
| Q3                                     | 50,164,331                            |
| Q4                                     | 20,718,348                            |
| Additional Q4 Extension                | -                                     |
| Total Payments                         | 93,713,739                            |
| Net Under (Over) Payment               | -                                     |

**Transfer #4:** Q3 2014 estimated federal tax payment of \$50.2M to US Treasury for Beacon Company.

Source: Purdue Tax Department estimate of federal tax payment.



## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

**Transfer #4:** Confirmation of \$50.2M payment for Q3 2014 federal tax from BR Holdings Associates L.P. to the US Treasury on behalf of Beacon Company.

TAXPAYER NAME: BR HOLDINGS ASSOCIATES LP TIN: [REDACTED]

### Deposit Confirmation

Your payment has been accepted.

### Payment Successful

An EFT Acknowledgement number has been provided for this payment. Please keep this number for your records.

**REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!**

|                                    |                 |
|------------------------------------|-----------------|
| <b>EFT ACKNOWLEDGEMENT NUMBER:</b> | 370465554218142 |
|------------------------------------|-----------------|

| Payment Information    | Entered Date                        |
|------------------------|-------------------------------------|
| <b>Taxpayer EIN</b>    | [REDACTED]                          |
| <b>Tax Form</b>        | 9904 Annual Return Partnership With |
| <b>Tax Type</b>        | Balance due on return or notice     |
| <b>Tax Period</b>      | December/2014                       |
| <b>Payment Amount</b>  | \$50,184,331.00                     |
| <b>Settlement Date</b> | 09/12/2014                          |

## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

Transfer #5: Confirmation of \$4.8M transfer from BR Holdings Associates L.P. to Beacon Company.

**PURDUE PHARMA L.P.**  
 \*\* All values are subject to verification and adjustments. \*\*  
 Payment Report - Detail Payment Release Date: Today

---

Account Name: [REDACTED] L.P.  
 Account Number: [REDACTED]  
 Currency: USD  
 Date: 12/16/2014  
 ACH Company Name: [REDACTED]

---

Transfer Method: [REDACTED]  
 From Plan: [REDACTED]  
 Status: [REDACTED]

---

Transfer Information

|                  |                   |                   |
|------------------|-------------------|-------------------|
| Transfer Number: | Value Date:       | Payment Amount:   |
| ACN:             | 12/16/2014        | USD: 4,800,000.00 |
| Company Name:    |                   | USD:              |
| Payment ID:      | Description Date: | Bank Description: |
| [REDACTED]       | 12/16/14          | USD: 4,800,000    |
| Bank:            |                   | Account Name:     |
| [REDACTED]       |                   | [REDACTED] L.P.   |
|                  |                   | Company Name:     |
|                  |                   | [REDACTED]        |

---

| Beneficiary Name | Beneficiary ID | Account Type | Bank ID    | Payment ID | USD | Amount       |
|------------------|----------------|--------------|------------|------------|-----|--------------|
| Beacon Company   | [REDACTED]     | [REDACTED]   | [REDACTED] | [REDACTED] | USD | 4,800,000.00 |

---

| Event    | Date / Time | Entered By | User ID / Approval Category | Additional Information |
|----------|-------------|------------|-----------------------------|------------------------|
| Released | 12/16/2014  | System     | System                      |                        |
| Released | 12/16/2014  | [REDACTED] | [REDACTED]                  |                        |
| Released | 12/16/2014  | [REDACTED] | [REDACTED]                  |                        |
| Approved | 12/16/2014  | [REDACTED] | [REDACTED]                  |                        |
| Approved | 12/16/2014  | [REDACTED] | [REDACTED]                  |                        |

Payment Report - Detail  
 Created On: 12/16/2014 16:45:46 EDT Page 18 of 22

## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

Transfer #5: Q3 2014 estimated federal Medicare tax payment of \$4.8M for Beacon Company.

| <u>3Q14 Federal Estimated Payment - 3.8% Medicare Tax</u> |                               |
|---|-------------------------------|
| BEACON<br>BR Holdings Associates L.P.                     |                               |
| Federal   | \$ 4,815,669.00               |
| <b>GRAND TOTAL</b>  | <b><u>\$ 4,815,669.00</u></b> |

Prepared by: \_\_\_\_\_ DATE: 9-4-14

Reviewed by: \_\_\_\_\_ DATE: 9/2/14

Approved by: \_\_\_\_\_ DATE: 9/2/14

\_\_\_\_\_ DATE: 9/9/14

Edward Mahony

## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

| 3rd Quarter 2014 Tax Payments          |  |
|--|--|
| ITEM #                                 | 324 100                                |
| Entity                                 |  |
| Entity #                               | 413                                    |
| Taxpayer                               | Beacon Company                         |
| Jurisdiction                           | Federal - 3.8% Medicare Portion        |
| Tax Type                               | Withholding Tax - Partner Distribution |
| Underlying Pre-Tax Income              | 473,301,714                            |
| State Tax Adjustments                  | -                                      |
| Adjusted Pre-Tax Income                | 473,301,714                            |
| Partner %, if applicable               | 50.000%                                |
| Taxable Income                         | 236,650,857                            |
| Apportionment                          | 100.00%                                |
| Post-Apportioned Income                | 236,650,857                            |
| Tax Rate                               | 3.800%                                 |
| Tax Due                                | 8,992,733                              |
| Minimum Tax                            | -                                      |
| Additional Other Tax (e.g., Franchise) | -                                      |
| Total Tax Due                          | 8,992,733                              |
| GIL Coding                             | 813-302026-0000000                     |
| Payments                               |  |
| 2013 Overpayment Credit                | -                                      |
| Q1                                     | 1,094,470                              |
| Q2                                     | 1,094,470                              |
| Q3                                     | 4,815,659                              |
| Q4                                     | 1,588,124                              |
| Additional Q4 Extension                | -                                      |
| Total Payments                         | 8,992,733                              |
| Net Under (Over) Payment               | -                                      |

Transfer #5: Q3 2014 estimated federal Medicare tax payment of \$4.8M for Beacon Company.

## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)



JPMorgan Chase Bank, N.A.  
 Northeast Market  
 P O Box 659754  
 San Antonio, TX 78265 - 9754

August 30, 2014 through September 30, 2014

Account Number [REDACTED]

### Customer Service Information

If you have any questions about your statement, please contact your Customer Service Professional.



00002854 W05 802 211 27414 NNNNNNNNNN 1 00000000 80 0000

PURDUE HOLDINGS L P  
 1 STAMFORD FORUM  
 STAMFORD CT 06901-3516

### Deposits and Credits

| Ledger Date | Description  | Amount         |
|-------------|--|----------------|
| 09/02       | Orig CO Name:208 Orig ID: [REDACTED] Desc Date:140902 CO<br>Entry Desc:Corp Pay Sec:CCD Tracer:[REDACTED] Ed:140902<br>Ind ID: [REDACTED] Ind Name:Purdue Holdings Lp Funding Trn: | \$9,000,000.00 |
| 09/11       | Book Transfer Credit B/O: Purdue Pharma L P Stamford CT 06901-3431 Ref<br>Tax Distribution Trn: [REDACTED]<br>YOUR REF: ATS OF 14/09/11  | 60,368,189.00  |
| 09/11       | Orig CO Name:208 Orig ID: [REDACTED] Desc Date:140911 CO<br>Entry Desc:Corp Pay Sec:CCD Tracer:[REDACTED] Ed:140911<br>Ind ID: [REDACTED] Ind Name:Purdue Holdings Lp Funding Trn: | 256,000.00     |
| 09/12       | Book Transfer Credit B/O: Purdue Pharma L P Stamford CT 06901-3431 Ref<br>Tax Distribution Trn: [REDACTED]<br>YOUR REF: ATS OF 14/09/12  | 50,334,331.00  |
| 09/18       | Orig CO Name:208 Orig ID: [REDACTED] Desc Date:140918 CO<br>Entry Desc:Corp Pay Sec:CCD Tracer:[REDACTED] Ed:140918<br>Ind ID: [REDACTED] Ind Name:Purdue Holdings Lp Funding Trn: | 1,709,892.00   |

Transfer #1A: \$50.4M transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

Transfer #1B: \$50.3M transfer from Purdue Pharma L.P. to Purdue Holdings L.P.



## Selection 10 – Tax Distribution for estimated federal tax payment, Q3 2014 (cont'd)

| CHASE  |                 | August 30, 2014 through September 30, 2014  |                 |
|--|-----------------|---|-----------------|
| JPMorgan Chase Bank, N.A.<br>Northeast Market<br>P.O. Box 659754<br>San Antonio, TX 78265-9754   |                 | Account Number: [REDACTED]  |                 |
| <br>30000111 480 902 211 27414 544444444444 1 00000000 90 0000 |                 | <b>Customer Service Information</b><br>If you have any questions about your statement, please contact your Customer Service Professional.                       |                 |
| <b>BR HOLDINGS ASSOCIATES L.P.</b><br>1 STAMFORD FORUM<br>STAMFORD CT 06901-3516   |                 |   |                 |
| Deposits and Credits   |                 |   |                 |
| Ledger Date  | Value           | Description   | Amount          |
| 09/11  | \$60,368,166.00 | Book Transfer Credit A/C: Purdue Holdings L.P. Stamford CT 06901-3516 Ref: Tax Distribution Tr: [REDACTED] YOUR REF: ATS-DF 14/09/11                            | \$60,368,166.00 |
| 09/11  | 391,000.00      | Orig CO Name: Br Holdings<br>CO Entry Descr: Corp Pay Sec: CCD Trace#: [REDACTED] Desc: 140911<br>Ind ID: [REDACTED] Ind Name: Br Holdings Assoc LP Funding Tr: | 391,000.00      |
| 09/12  | \$0,334,331.00  | Book Transfer Credit A/C: Purdue Holdings L.P. Stamford CT 06901-3516 Ref: Tax Distribution Tr: [REDACTED] YOUR REF: ATS-DF 14/09/12                            | \$0,334,331.00  |
| Withdrawals and Debits   |                 |   |                 |
| Ledger Date  | Value           | Description   | Amount          |
| 09/11  | \$55,000,000.00 | Book Transfer Debit A/C: Rosebay Medical CO L.P. Oklahoma City OK 73134-2517 Ref: 3Q14 Fed Estimated Payment Tr: [REDACTED] YOUR REF: NONREF                    | \$55,000,000.00 |
| 09/11  | 4,815,000.00    | Orig CO Name: Br Holdings<br>CO Entry Descr: Corp Pay Sec: CCD Trace#: [REDACTED] Desc: 140911<br>HE ID: BSMH Offset Ind Name: Br Holdings Tr:                  | 4,815,000.00    |
| 09/11  | 292,800.00      | Orig CO Name: Br Holdings<br>CO Entry Descr: Corp Pay Sec: CCD Trace#: [REDACTED] Desc: 140911<br>Ind ID: BSMH Offset Ind Name: Br Holdings Tr:                 | 292,800.00      |
| 09/11  | 270,000.00      | Orig CO Name: Br Holdings<br>CO Entry Descr: Corp Pay Sec: CCD Trace#: [REDACTED] Desc: 140911<br>Ind ID: BSMH Offset Ind Name: Br Holdings Tr:                 | 270,000.00      |
| 09/12  | \$0,184,331.00  | Orig CO Name: Br Holdings<br>Entry Descr: U.S. Treasury Sec: CCD Trace#: [REDACTED] Desc: 140912<br>HE ID: [REDACTED] Ind Name: Br Holdings Associates Tr:      | \$0,184,331.00  |

**Transfer #2A:** \$60.4M transfer from Purdue Holdings L.P. to BR Holdings Associates L.P.

**Transfer #2B:** \$50.3M transfer from Purdue Holdings L.P. to BR Holdings Associates L.P.

**Transfer #3:** \$55.0M transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.

**Transfer #5:** \$4.8M transfer from BR Holdings Associates L.P. to Beacon Company.

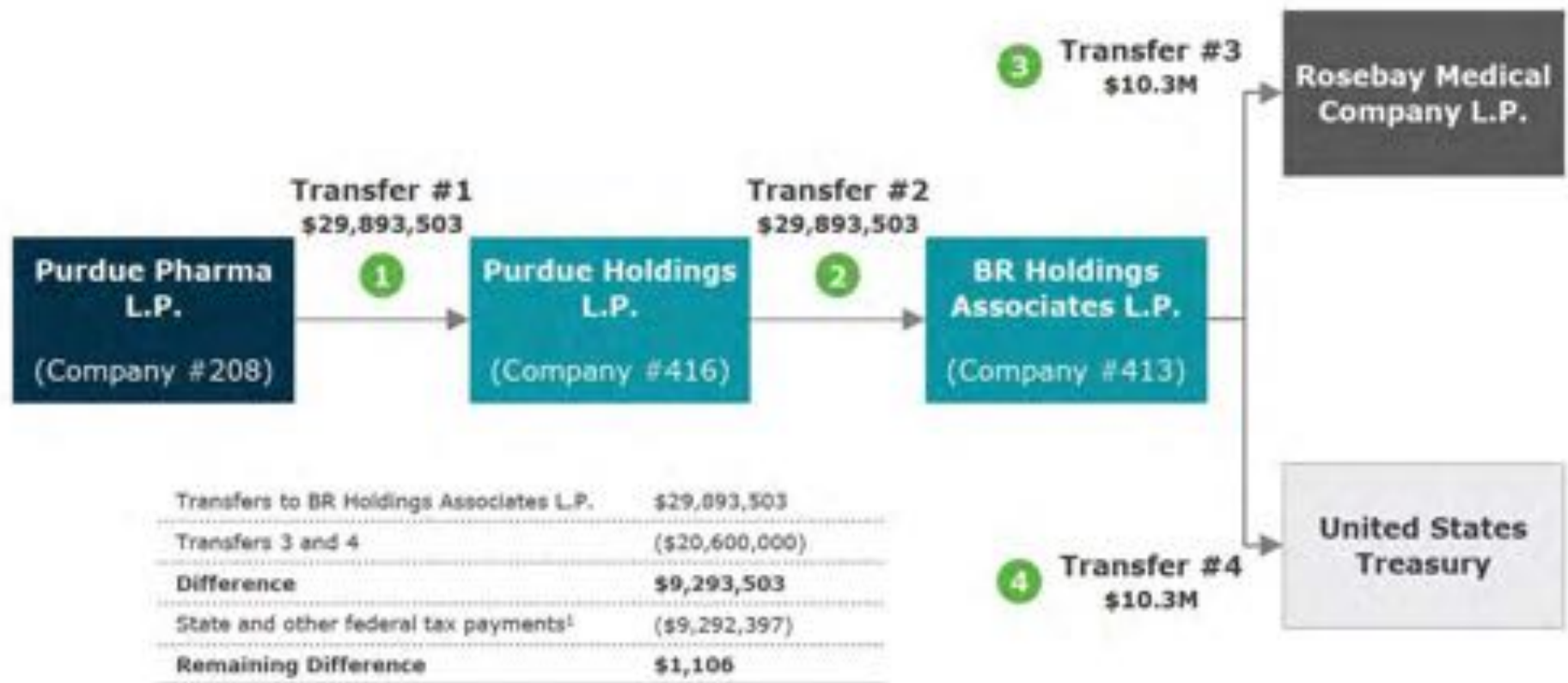
**Transfer #4:** \$50.2M transfer from BR Holdings Associates L.P. to U.S. Treasury.

Source: J.P. Morgan Chase monthly bank statement for BR Holdings Associates L.P., September 2014

**AlixPartners**

## **Selection 11 Purdue Tax Distributions (2016)**

## Selection 11 – Tax Distribution for estimated federal tax payment, Q1 2016



Purdue
  Affiliated Entity - Books and Records Maintained in the same SAP system as Purdue
  Beacon/Rosebay
  Taxing Authority

<sup>1</sup> State and other federal tax payments identified in Purdue's Internal Distribution Analysis and SAP General Ledger detail. We are unable to determine from the books and records maintained by Purdue whether Rosebay Medical Company L.P. used the distributions to make tax-related payments to the appropriate taxing authorities.

## Selection 11 – Tax Distribution for estimated federal tax payment, Q1 2016 (cont'd)

| Doc.Type : SA   G/L account document   Normal document |    |                          |                    |              |            |                  |    |               |  |      |
|--|----|--------------------------|--------------------|--------------|------------|------------------|----|---------------|--|------|
| Doc. Number  |    | 100154882                |                    | Company Code |            | 308              |    | Fiscal Year   |  | 2016 |
| Doc. Date  |    | 01.04.2016               |                    | Posting Date |            | 31.03.2016       |    | Period        |  | 03   |
| Calculate Tax <input type="checkbox"/>                 |    |                          |                    |              |            |                  |    |               |  |      |
| Ref.Doc.   |    | CWS                      |                    | Overall No.  |            | 0100154882208 14 |    |               |  |      |
| Doc. Currency  |    | USD                      |                    |              |            |                  |    |               |  |      |
| Doc. Bdr Text  |    | CTW208 03302016-03312016 |                    |              |            |                  |    |               |  |      |
| Ita  | FK | Account                  | Account short text | Cost Ctr     | Profit Ctr | Order            | Tx | Amount        | Text   |      |
| 81   | 50 | 100010                   | Cash Concentration |              | GES        |                  |    | 35.000.000,00 | ██████████ MIC MERRILL LYNN PIERCE FENNER SMITH NYC- |      |
| 28   | 50 | 100010                   | Cash Concentration |              | GES        |                  |    | 29.893.503,00 | ██████████ PUDINE HOLDINGS L P I STAMFORD F          |      |
| 85   | 50 | 100110                   | Lockbox Clearing   |              | GES        |                  |    | 11.951.429,33 | AMERISOURCE BERG                                     |      |
| 83   | 50 | 100120                   | Exchange Other     |              | GES        |                  |    | 7.975.000,00  | ██████████ BEACON CO REVIHOVA TRUSTARD AS F          |      |
| 89   | 50 | 100430                   | Money Mkt Goldman  |              | GES        |                  |    | 6.000.000,00  | ██████████ GOLDMAN SACHS TRUST ON BEHALF OF ITS PO   |      |
| 89   | 50 | 805275                   | Medco Pharmacy     | 2570208      | GES        |                  |    | 509.829,56    | CISRA  |      |
| 86   | 50 | 102112                   | CT Avenue Realty   |              | GES        |                  |    | 545.000,00    |  |      |

| Doc.Type : SA   G/L account document   Normal document |    |                          |                    |              |            |                  |    |               |  |      |
|--|----|--------------------------|--------------------|--------------|------------|------------------|----|---------------|--|------|
| Doc. Number  |    | 100154882                |                    | Company Code |            | 308              |    | Fiscal Year   |  | 2016 |
| Doc. Date  |    | 01.04.2016               |                    | Posting Date |            | 31.03.2016       |    | Period        |  | 03   |
| Calculate Tax <input type="checkbox"/>                 |    |                          |                    |              |            |                  |    |               |  |      |
| Ref.Doc.   |    | CWS                      |                    | Overall No.  |            | 0100154882208 14 |    |               |  |      |
| Doc. Currency  |    | USD                      |                    |              |            |                  |    |               |  |      |
| Doc. Bdr Text  |    | CTW208 03302016-03312016 |                    |              |            |                  |    |               |  |      |
| Ita  | FK | Account                  | Account short text | Cost Ctr     | Profit Ctr | Order            | Tx | Amount        | Text   |      |
| 81   | 40 | 100450                   | BOA Money Market   |              | GES        |                  |    | 35.000.000,00 | ██████████ MIC MERRILL LYNN PIERCE FENNER SMITH NYC- |      |
| 89   | 40 | 302049                   | Dist #45 28 LP     |              | GES        |                  |    | 29.893.503,00 | ██████████ PUDINE HOLDINGS L P I STAMFORD F          |      |
| 2  | 40 | 100010                   | Cash Concentration |              | GES        |                  |    | 11.951.429,33 | AMERISOURCE BERG                                     |      |
| 21   | 40 | 100010                   | Cash Concentration |              | GES        |                  |    | 7.975.000,00  | ██████████ BEACON CO REVIHOVA TRUSTARD AS F          |      |
| 29   | 40 | 100010                   | Cash Concentration |              | GES        |                  |    | 6.000.000,00  | ██████████ GOLDMAN SACHS TRUST ON BEHALF OF ITS PO   |      |
| 3  | 40 | 100010                   | Cash Concentration |              | GES        |                  |    | 509.829,56    | CISRA  |      |

Transfer #1: \$29.9M transfer from Purdue Pharma L.P. to Purdue Holdings L.P.



## Selection 11 – Tax Distribution for estimated federal tax payment, Q1 2016 (cont'd)

| G/L account document                           |            |                      |      |            |            |               |   |
|--|------------|----------------------|------|------------|------------|---------------|---|
| Overall No. 0100000481414 14 Doc. Currency USD |            |                      |      |            |            |               |   |
| CoCd   | DocumentNo | Year                 | Type | Doc. Date  | Prng Date  | Reference     | Ccy   |
| Its PR   | Account    | Account short text   |      | Assignment | Tx         | Amount        | Text  |
| 414  | 100000481  | 2016                 | SA   | 01.04.2016 | 31.03.2016 | CMS           | USD   |
| 1 40   | 100010     | Cash Concentration   |      | 20160401   |            | 29.893.503,00 | [REDACTED] PURDUE PHARMA L P ONE STANFORD F |
| 2 90   | 100010     | Cash Concentration   |      | 20160401   |            | 29.893.503,00 | [REDACTED] BR HOLDINGS ASSOCIATES L.P. 1 ST |
| 3 40   | 100010     | Cash Concentration   |      | 20160401   |            | 207.500,00    | CONF PAY                                    |
| 4 50   | 107204     | Invest - PPLP        |      | 20160401   |            | 29.893.503,00 | [REDACTED] PURDUE PHARMA L P ONE STANFORD F |
| 5 50   | 102208     | Purdue Pharma L.P.   |      | 20160401   |            | 207.500,00    |   |
| 6 40   | 102413     | BR Holdings Assoc LP |      | 20160401   |            | 29.893.503,00 |   |
| 413  | 100000801  | 2016                 | SA   | 01.04.2016 | 31.03.2016 | CMS           | USD   |
| 1 40   | 100010     | Cash Concentration   |      | 20160401   |            | 29.893.503,00 | [REDACTED] BR HOLDINGS ASSOCIATES L.P. 1 ST |
| 2 30   | 102416     | Purdue Holdings LP   |      | 20160401   |            | 29.893.503,00 |   |

**Transfer #1:** \$29.9M transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfer #2:** \$29.9M transfer from Purdue Holdings L.P. to BR Holdings Associates L.P.



## Selection 11 – Tax Distribution for estimated federal tax payment, Q1 2016 (cont'd)

| Doc.Type : K2 ( Vendor payment ) Normal document |  |               |  |              |  |            |  |             |  |      |
|--|--|---------------|--|--------------|--|------------|--|-------------|--|------|
| Doc. Number                                      |  | 1500000263    |  | Company Code |  | 413        |  | Fiscal Year |  | 2016 |
| Doc. Date  |  | 30.03.2016    |  | Posting Date |  | 30.03.2016 |  | Period      |  | 03   |
| Calculate Tax <input type="checkbox"/>           |  |               |  |              |  |            |  |             |  |      |
| Ref.Doc.   |  | WIRE TRANSFER |  |              |  |            |  |             |  |      |
| Doc. Currency                                    |  | USD           |  |              |  |            |  |             |  |      |

| Item | FR | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text |
|------|----|---------|----------------------|----------|------------|-------|----|---------------|------|
| 1    | 50 | 100010  | Cash Concentration   |          | GEN        |       |    | 10.300.000,00 |      |
| 2    | 25 | 5016497 | ROSEBAY MEDICAL COMP |          | GEN        |       |    | 10.300.000,00 |      |

**Transfer #3:** \$10.3M transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.

| Doc.Type : K2 ( Vendor payment ) Normal document |  |               |  |              |  |            |  |             |  |      |
|--|--|---------------|--|--------------|--|------------|--|-------------|--|------|
| Doc. Number                                      |  | 1500000256    |  | Company Code |  | 413        |  | Fiscal Year |  | 2016 |
| Doc. Date  |  | 30.03.2016    |  | Posting Date |  | 30.03.2016 |  | Period      |  | 03   |
| Calculate Tax <input type="checkbox"/>           |  |               |  |              |  |            |  |             |  |      |
| Ref.Doc.   |  | WIRE TRANSFER |  |              |  |            |  |             |  |      |
| Doc. Currency                                    |  | USD           |  |              |  |            |  |             |  |      |

| Item | FR | Account | Account short text  | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text |
|------|----|---------|---------------------|----------|------------|-------|----|---------------|------|
| 1    | 50 | 100010  | Cash Concentration  |          | GEN        |       |    | 10.300.000,00 |      |
| 2    | 25 | 1094240 | UNITED STATES TREAS |          | GEN        |       |    | 10.300.000,00 |      |

**Transfer #4:** \$10.3M transfer from BR Holdings Associates L.P. to US Treasury.

## Selection 11 – Tax Distribution for estimated federal tax payment, Q1 2016 (cont'd)

Transfer #3: Authorization for \$10.3M payment from BR Holdings Associates L.P. to Rosebay Medical Company L.P. for Q1 2016 estimated federal tax.

| <u>Q1 2016 Federal Extension</u>         |               |
|--|---------------|
| ROSEBAY<br>Purdue Pharma L.P.<br>Federal | 10,300,000.00 |
| Prepared by:<br>[Redacted]               | DATE: 2/18/16 |
| Reviewed by:<br>[Redacted]               | DATE: 2/24/16 |
| Approved by:<br>[Redacted]               | DATE: 3/22/16 |
| JJ Charbon<br>[Redacted]                 | DATE: 3/24/16 |

Source: Purdue Tax Department estimate of federal tax payment.

## Selection 11 – Tax Distribution for estimated federal tax payment, Q1 2016 (cont'd)

| 1st Quarter 2016 Tax Payments          |   |             |                    |
|--|---|-------------|--------------------|
| ITEM #                                 |   | 325 000     |                    |
| Entity                                 |   |             |                    |
| Entity #                               |   | 413         |                    |
| Taxpayer                               | Rosebay Medical Company L.P.                      |             |                    |
| Jurisdiction                           | Federal   |             |                    |
| Tax Type                               | Income Tax (Distrib. by BRHALP to Rosebay to pay) |             |                    |
| Underlying Pre-Tax Income              |   | 153,687,024 |                    |
| State Tax Adjustments                  |   | -           |                    |
| Adjusted Pre-Tax Income                |   | 153,687,024 | 242                |
| Partner % (if applicable)              | 80.000%   |             |                    |
| Taxable Income                         |   | 76,843,512  |                    |
| Apportionment                          |   | 100.00%     |                    |
| Post-Apportioned Income                |   | 76,843,512  |                    |
| Tax Rate                               |   | 39.000%     |                    |
| Tax Due                                |   | 30,430,031  |                    |
| Minimum Tax                            |   |             |                    |
| Additional Other Tax (e.g., Franchise) |   |             | If applicable, see |
| Total Tax Due                          |   | 30,430,031  |                    |
| Q1 Coding                              | 413-303027-000000                                 |             |                    |
| Payments:                              |   |             |                    |
| 2015 Overpayment Credit                |   | 494,000     |                    |
| Q1                                     |   | 10,300,000  |                    |
| Q2                                     |   | 4,430,827   |                    |
| Q3                                     |   | 7,607,508   |                    |
| Q4                                     |   | 7,607,508   |                    |
| Additional Q1 Extension                |   | -           |                    |
| Payment with Return                    |   | -           |                    |
| Total Payments                         |   | 30,430,031  |                    |
| Net Under (Over) Payment               |   | -           |                    |

Transfer #3: Q1 2016 estimated federal tax for Rosebay Medical Company L.P.



# Selection 11 – Tax Distribution for estimated federal tax payment, Q1 2016 (cont'd)

19/458 01/2016

**BR Holdings Associates L.P.**  
2016 Q1 Payment QSO Beacon  
ACH DEBIT TRANSACTION

Debit Date: 01/20/16

|  |   |                                  |
|--|---|----------------------------------|
| <b>Sender #1000000</b><br>United States Treasury<br>IRS Service Center<br>Philadelphia, PA | <b>GL Code</b><br>413-202028-000000<br>Capita #01 Distribution Beacon | <b>Amount</b><br>\$10,300,000.00 |
|--|---|----------------------------------|

**Description**  
2016 Q1 Payment QSO Beacon

Prepared by: [Redacted] DATE: 01/20/16

Approved by: [Redacted] DATE: 1/20/16

Approved by: [Redacted] DATE: 3/20/16

Approved by: [Redacted] DATE: 3/20/16

Ji Changyi [Redacted] DATE: 3/20/16

[Redacted] DATE: 3/20/16

[Redacted] DATE: 3/20/16

[Redacted] DATE: 3/20/16

**Transfer #4:** Authorization for \$10.3M transfer from BR Holdings Associates L.P. to US Treasury on behalf of Beacon Company.



## Selection 11 – Tax Distribution for estimated federal tax payment, Q1 2016 (cont'd)

| 1st Quarter 2016 Tax Payments          |                                       |             |                    |
|--|---------------------------------------|-------------|--------------------|
| ITEM #                                 | 324 000                               |             |                    |
| Entity                                 |                                       |             |                    |
| Entity #                               | 413                                   |             |                    |
| Taxpayer                               | Beacon Company                        |             |                    |
| Jurisdiction                           | Federal                               |             |                    |
| Tax Type                               | Withholding Tax - Partner Information |             |                    |
| Underlying Pre-Tax Income              |                                       | 153,687,024 |                    |
| State Tax Adjustments                  |                                       | -           |                    |
| Adjusted Pre-Tax Income                |                                       | 153,687,024 | 100.00%            |
| Partner % if applicable                | 50.00%                                |             |                    |
| Taxable Income                         |                                       | 76,843,512  |                    |
| Apportionment                          |                                       | 100.00%     |                    |
| Post-Allocated Income                  |                                       | 76,843,512  |                    |
| Tax Rate                               |                                       | 39.500%     |                    |
| Tax Due                                |                                       | 30,430,031  |                    |
| Minimum Tax                            |                                       | -           |                    |
| Additional Other Tax (e.g., Franchise) |                                       | -           | If applicable, see |
| Total Tax Due                          |                                       | 30,430,031  |                    |
| GL Coding                              | 413-302026-0000000                    |             |                    |
| Payments                               |                                       |             |                    |
| 2015 Overpayment Credit                | (3,247,060)                           |             |                    |
| Q1                                     | 19,330,000                            |             |                    |
| Q2                                     | 7,452,071                             |             |                    |
| Q3                                     | 7,607,508                             |             |                    |
| Q4                                     | 7,607,508                             |             |                    |
| Additional Q4                          | -                                     |             |                    |
| Extension                              | -                                     |             |                    |
| Payment with Return                    | -                                     |             |                    |
| Total Payments                         |                                       | 30,430,031  |                    |
| Net Under (Over) Payment               |                                       | -           |                    |

Transfer #4: Q1 2016 estimated federal tax for Beacon Company.

Source: Purdue Tax Department estimate of federal tax payment.

## Selection 11 – Tax Distribution for estimated federal tax payment, Q1 2016 (cont'd)

3282218 Welcome To EFTPS - Payments

HOME ENROLLMENT MY PROFILE PAYMENTS HELP & INFORMATION CONTACT US LOGOUT

TAXPAYER NAME: BR HOLDINGS ASSOCIATES LP TIN: [REDACTED]

### Deposit Confirmation

Your payment has been accepted.

**Payment Successful**  
An EFT Acknowledgment Number has been provided for this payment. Please keep this number for your records.

**REMEMBER: REMEMBER TO FILE ALL RETURNS WHEN DUE!**

**EFT ACKNOWLEDGEMENT NUMBER:** 170400284888

| Payment Information | Entered Date                        |
|---------------------|-------------------------------------|
| Taxpayer EIN        | [REDACTED]                          |
| Tax Form            | 9901 Annual Return Partnership W-91 |
| Tax Type            | Balance due on return or notice     |
| Tax Period          | December 2015                       |
| Payment Amount      | \$10,300,000.00                     |
| Settlement Date     | 01/02/2016                          |
| Account Number      | [REDACTED]                          |
| Account Type        | ACH Debit                           |
| Routing Number      | 077000217                           |
| Bank Name           | JPMORGAN CHASE BANK, NA             |

HOME ENROLLMENT MY PROFILE PAYMENTS HELP & INFORMATION CONTACT US LOGOUT  
USA.gov IRS.gov Treasury.gov

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**Transfer #4:** Confirmation of \$10.3M Q1 2016 Federal tax payment from BR Holdings Associates L.P. to US Treasury on behalf of Beacon Company.

## Selection 11 – Tax Distribution for estimated federal tax payment, Q1 2016 (cont'd)

**CHASE** 

JPMorgan Chase Bank, N.A.  
 Northeast Market  
 P.O. Box 559754  
 San Antonio, TX 78255 - 9754

March 01, 2016 through March 31, 2016

Account Number: XXXXXXXXXX

**Customer Service Information**

If you have any questions about your statement, please contact your Customer Service Professional.

  
 00028079 W025 802 211 08216 NNNNNN\*\*\*\*\* 1 000000000 80 0000

**PURDUE HOLDINGS L.P.**  
 1 STAMFORD FORUM  
 STAMFORD CT 06901-3616

Transfer #1: \$29,594 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Deposits and Credits** (continued)

| Ledger Date | Description  | Amount        |
|-------------|--|---------------|
| 03/30       | Book Transfer Credit B/O: Purdue Pharma L.P. Stamford CT 06901-3431 Ref: B/Tax Distribution Trm. <span style="background-color: black; color: black;">XXXXXXXXXX</span><br>YOUR REF: ATS OF 16/03/30 | 29,593,503.00 |

# Selection 11 – Tax Distribution for estimated federal tax payment, Q1 2016 (cont'd)

| CHASE  |       | March 31, 2016  |              |
|--|-------|---|--------------|
| JPMorgan Chase Bank, N.A.<br>4400 Walnut Street<br>Philadelphia, PA 19104<br>Tel: 800-767-6343 |       | Account Number: [REDACTED]  |              |
| <b>BR HOLDINGS ASSOCIATES L.P.</b><br>1 STAMFORD FORUM<br>STAMFORD CT 06907-0819               |       | <b>Customer Service Information</b><br>If you have any questions about your statement, please contact your Customer Service Professional  |              |
| Deposits and Credits   |       |   |              |
| Ledger   | Value | Description   | Amount       |
| Date   | Date  |   |              |
| 2024   |       | Orig CD Renewal - Orig CD [REDACTED] Term Date: 03/24/16<br>Early Deposit Cash Pmt - New COO - Trust - [REDACTED] - [REDACTED]<br>[REDACTED] - [REDACTED] - [REDACTED] - [REDACTED] - [REDACTED] - [REDACTED] | 244,000.00   |
| 2016   |       | Bank Transfer Credit Br: BR Holdings L.P. Stamford CT 06907-0819 Fed<br>Br Tax Distribution Tr [REDACTED]<br>YTD \$559,473.04 Interest  | 2,898,933.00 |
| Withdrawals and Debits   |       |   |              |
| Ledger   | Value | Description   | Amount       |
| Date   | Date  |   |              |
| 2016   |       | Account Analysis Statement Charge   | 5.00         |
| 2024   |       | Bank Transfer Debit AC: Boston CO Open Individual CH-40-08 Fed<br>Distribution-Management Rg Funding Tr [REDACTED]<br>YOUR REP: NCARFP  | 171,822.00   |
| 2024   |       | Bank Transfer Debit AC: Rosebay Medical CO L.P. Danvers City, CO<br>7734267 Fed - Distribution Monthly Payments 40 Funding Tr [REDACTED]<br>YOUR REP: NCARFP  | 171,822.00   |
| 2025   |       | Bank Transfer Debit AC: Rosebay Medical CO L.P. Danvers City, CO<br>7734267 Fed - 12th Federal Extension Tr [REDACTED]<br>YOUR REP: NCARFP  | 10,000.00    |
| 2025   |       | Bank Transfer Debit AC: Rosebay Medical CO L.P. Danvers City, CO<br>7734267 Fed - 20th Federal Extension Tr [REDACTED]<br>YOUR REP: NCARFP  | 9,999.99     |
| 2025   |       | Bank Transfer Debit AC: Rosebay Medical CO L.P. Danvers City, CO<br>7734267 Fed - 1st Extension Payment 15,000.00 Tr [REDACTED]<br>YOUR REP: NCARFP   | 499,999.99   |
| 2025   |       | Bank Transfer Debit AC: Rosebay Medical CO L.P. Danvers City, CO<br>7734267 Fed - 1st Extension Payment 15,000.00 Tr [REDACTED]<br>YOUR REP: NCARFP   | 257,499.00   |
| 2025   |       | Bank Transfer Debit AC: Rosebay Medical CO L.P. Danvers City, CO<br>7734267 Fed - 1st Extension Payment 15,000.00 Tr [REDACTED]<br>YOUR REP: NCARFP   | 225,000.00   |
| 2025   |       | Bank Transfer Debit AC: Rosebay Medical CO L.P. Danvers City, CO<br>7734267 Fed - 1st Extension Payment 15,000.00 Tr [REDACTED]<br>YOUR REP: NCARFP   | 199,000.00   |
| 2025   |       | Bank Transfer Debit AC: Rosebay Medical CO L.P. Danvers City, CO<br>7734267 Fed - 12th Federal Extension Tr [REDACTED]<br>YOUR REP: NCARFP  | 100,000.00   |
| 2025   |       | Orig CD Renewal - Orig CD [REDACTED] Term Date: 03/01/16<br>Early Deposit Cash Pmt - New COO - Trust - [REDACTED] - [REDACTED]<br>[REDACTED] - [REDACTED] - [REDACTED] - [REDACTED] - [REDACTED] - [REDACTED] | 10,000.00    |
| 2025   |       | Orig CD Renewal - Orig CD [REDACTED] Term Date: 03/01/16<br>Early Deposit Cash Pmt - New COO - Trust - [REDACTED] - [REDACTED]<br>[REDACTED] - [REDACTED] - [REDACTED] - [REDACTED] - [REDACTED] - [REDACTED] | 9,999.99     |

Transfer #2: \$29.9M transfer from Purdue Holdings L.P. to BR Holdings Associates L.P.

Transfer #3: \$10.3M transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.

Transfer #4: \$10.3M transfer from BR Holdings Associates L.P. to US Treasury.

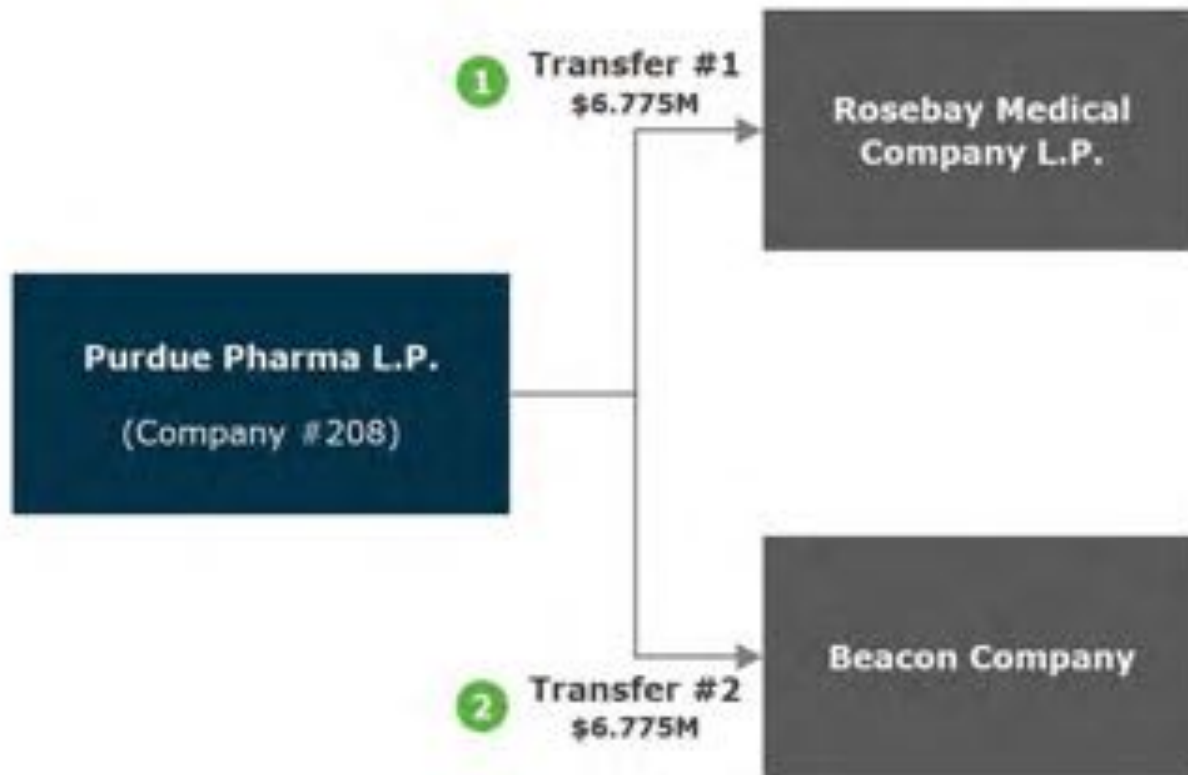
Source: J.P. Morgan Chase monthly bank statement for BR Holdings Associates L.P., March 2016

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## **Selection 12 Purdue Tax Distributions (2015)**



## Selection 12 – Tax Distribution for estimated Connecticut state tax, Q3 2015



We are unable to determine from the books and records maintained by Purdue whether Rosebay Medical Company L.P. or Beacon Company used the distribut

## Selection 12 – Tax Distribution for estimated Connecticut state tax, Q3 2015 (cont'd)

| Doc.Type : MI   Vendor payment   Normal document |  |               |  |              |  |            |  |             |  |      |
|--|--|---------------|--|--------------|--|------------|--|-------------|--|------|
| Doc. Number                                      |  | 1500010363    |  | Company Code |  | 208        |  | Fiscal Year |  | 2015 |
| Doc. Date  |  | 11.09.2015    |  | Posting Date |  | 14.09.2015 |  | Period      |  | 09   |
| Calculate Tax <input type="checkbox"/>           |  |               |  |              |  |            |  |             |  |      |
| Ref.Doc.   |  | WIRE TRANSFER |  |              |  |            |  |             |  |      |
| Doc. Currency                                    |  | USD           |  |              |  |            |  |             |  |      |

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Tax |  |
|------|----|---------|----------------------|----------|------------|-------|----|--------------|-----|--|
| 1    | 80 | 100010  | Cash Concentration   |          | GEF        |       |    | 6.775.000,00 |     | Transfer #1: \$6.8M transfer from Purdue Pharma L.P. to Rosebay Medical Company L.P. |
| 2    | 25 | 1016497 | ROSEBAY MEDICAL CORP |          | GEF        |       |    | 6.775.000,00 |     |  |

| Doc.Type : MI   Vendor payment   Normal document |  |               |  |              |  |            |  |             |  |      |
|--|--|---------------|--|--------------|--|------------|--|-------------|--|------|
| Doc. Number                                      |  | 1500010362    |  | Company Code |  | 208        |  | Fiscal Year |  | 2015 |
| Doc. Date  |  | 11.09.2015    |  | Posting Date |  | 14.09.2015 |  | Period      |  | 09   |
| Calculate Tax <input type="checkbox"/>           |  |               |  |              |  |            |  |             |  |      |
| Ref.Doc.   |  | WIRE TRANSFER |  |              |  |            |  |             |  |      |
| Doc. Currency                                    |  | USD           |  |              |  |            |  |             |  |      |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Tax |   |
|------|----|---------|--------------------|----------|------------|-------|----|--------------|-----|---|
| 1    | 80 | 100010  | Cash Concentration |          | GEF        |       |    | 6.775.000,00 |     | Transfer #2: \$6.8M transfer from Purdue Pharma L.P. to Beacon Company. |
| 2    | 25 | 1029154 | BEACON CO          |          | GEF        |       |    | 6.775.000,00 |     |   |

## Selection 12 – Tax Distribution for estimated Connecticut state tax, Q3 2015 (cont'd)

**Transfer #1:** Q3 2015 estimated Connecticut state tax payment of \$6.8M for Rosebay Medical Company L.P.

| 3rd Quarter 2015 Tax Payments          |   |
|--|---|
| ITEM #                                 | 168,000   |
| Entity                                 |   |
| Entity #                               | 415   |
| Taxpayer                               | Rosebay Medical Company L.P.                      |
| Jurisdiction                           | Connecticut                                       |
| Tax Type                               | Income Tax (Distrib. by BRHALP to Rosebay to pay) |
| Underlying Pre-Tax Income              | 596,757,388                                       |
| State Tax Adjustments                  | 127,594,441                                       |
| Adjusted Pre-Tax Income                | 724,351,829                                       |
| Partner %, if applicable               | 49.753%   |
| Taxable Income                         | 360,387,127                                       |
| Apportionment                          | 29.70%  |
| Post-Apportioned Income                | 107,037,231                                       |
| Tax Rate                               | 6.700%  |
| Tax Due                                | 7,171,494   |
| Minimum Tax                            | -   |
| Additional Other Tax (e.g., Franchise) | - if applicable, see                              |
| Total Tax Due                          | 7,171,494   |
| G/L Coding                             | 288-300037-0000000                                |
| Payments:                              |   |
| 2014 Overpayment Credit                |   |
| Q1                                     | 400,000   |
| Q2                                     |   |
| Q3                                     | 6,775,000   |
| Q4                                     |   |
| Additional Q4 Extension                |   |
| Total Payments                         | 7,175,000   |
| Net Under (Over) Payment               | (3,506)   |

Source: Purdue Tax Department estimate of Connecticut state tax payment.

## Selection 12 – Tax Distribution for estimated Connecticut state tax, Q3 2015 (cont'd)

**Transfer #1:** Authorization for \$6.8M payment from Purdue Pharma L.P. to Rosebay Medical Company L.P. for Q3 2015 estimated Connecticut state tax.

|                     |                        |
|---------------------|------------------------|
| PPLP                | 6,775,000.00           |
| CT<br>GRAND TOTAL   | <u>\$ 6,775,000.00</u> |
| Prepared by:        | DATE: 9/9/2015         |
| Approved by:        | DATE: 9/9/15           |
| Approved by:        | DATE: 9/2/15           |
| Approved by:        | DATE:                  |
| JJ Charon/Ed Mahony |                        |





## Selection 12 – Tax Distribution for estimated Connecticut state tax, Q3 2015 (cont'd)

**Transfer #2:** Q3 2015 estimated Connecticut state tax payment of \$6.8M for Beacon Company.

| 3rd Quarter 2015 Tax Payments          |  |                      |
|--|--|----------------------|
| ITEM #                                 | 107 000  |                      |
| Entity #                               |  |                      |
| Entity #                               | 418  |                      |
| Taxpayer                               | Beacon Company   |                      |
| Jurisdiction                           | Connecticut  |                      |
| Tax Type                               | Income Tax (Distrib. by BRHALP to Beacon to repay et c |                      |
| Underlying Pre-Tax Income              |  | 585,757,305          |
| State Tax Adjustments                  |  | 127,524,441          |
| Adjusted Pre-Tax Income                |  | 724,351,526          |
| Partner %, if applicable               |  | 49.753%              |
| Taxable Income                         |  | 362,187,127          |
| Apportionment                          |  | 29.72%               |
| Post-Apportioned Income                |  | 107,037,231          |
| Tax Rate                               |  | 0.000%               |
| Tax Due                                |  | -                    |
| Minimum Tax                            |  | -                    |
| Additional Other Tax (e.g., Franchise) |  | - If applicable, see |
| Total Tax Due                          |  | -                    |
| GL Coding                              | 208-302928-0000000                                     |                      |
| Payments:                              |  |                      |
| 2014 Overpayment Credit                |  | -                    |
| Q1                                     |  | 400,000              |
| Q2                                     |  | -                    |
| Q3                                     |  | 6,775,000            |
| Q4                                     |  | -                    |
| Additional Q4 Extension                |  | (7,175,000)          |
| Total Payments                         |  | -                    |
| Net Under (Over) Payment               |  | -                    |

Source: Purdue Tax Department estimate of Connecticut state tax payment.

## Selection 12 – Tax Distribution for estimated Connecticut state tax, Q3 2015 (cont'd)

**Transfer #2:** Authorization for \$6.8M payment from Purdue Pharma L.P. to Beacon Company for Q3 2015 estimated Connecticut state tax.

| <u>3Q 2015 CT Estimated Tax Payment</u> |                        |
|---|------------------------|
| Beacon<br>Purdue Pharma L.P.            |                        |
| Connecticut                             | \$ 6,775,000.00        |
| <b>GRAND TOTAL</b>                      | <u>\$ 6,775,000.00</u> |

Prepared by: \_\_\_\_\_ DATE: 9/9/15

Approved by: \_\_\_\_\_ DATE: 7/6/15

Approved by: \_\_\_\_\_ DATE: 8/9/15

Approved by: \_\_\_\_\_ DATE: \_\_\_\_\_

JJ Charhon/Ed Mahopy

Source: Purdue Tax Department estimate of Connecticut state tax payment.

## Selection 12 – Tax Distribution for estimated Connecticut state tax, Q3 2015 (cont'd)

**Transfer #2:** Confirmation of \$6.8M payment from Purdue Pharma L.P. to Beacon Company for Q3 2015 estimated Connecticut tax.

**PURDUE PHARMA L.P.**  
\*\* Do not add or delete or renumber entries \*\*

Payment Report - Detail Payment Release Date: Today

---

Customer Method: Free Transfer - Other      Exclusion Reason: N/A      Transfer Type: Standard

Status: Completed

---

PROPOSED PAYMENT FROM

██████████      Account Number: 0000      Account Name: BEACON COMPANY L.P.

██████████      Account Number: 0000      Account Name: BEACON COMPANY L.P.

---

PROPOSED PAYMENT TO

██████████      Bank Name: BEACON COMPANY L.P.      Bank or Bank Transfer: No

██████████      Bank Account Number: ██████████      Bank Account Name: BEACON COMPANY L.P.

---

APPROVED BY

Beacon Company      Account Number: 0000      Address: 2000 Beacon Street, Beacon, MA 01080

██████████      Account Number: 0000      Address: 2000 Beacon Street, Beacon, MA 01080

---

APPROVED BY (continued)

Beacon Company      Account Number: 0000      Address: 2000 Beacon Street, Beacon, MA 01080

---

APPROVED BY (continued)

Beacon Company      Account Number: 0000      Address: 2000 Beacon Street, Beacon, MA 01080

---

STATUS TO DATE

Consolidated Bank Charge      Priority Payment      No

---

| Amount     | Date / Time         | Account By | Date / Time         | Approval Category | Additional Information                |
|------------|---------------------|------------|---------------------|-------------------|---------------------------------------|
| ██████████ | 08/27/2015 10:00 AM | System     | 08/27/2015 10:00 AM | System            |                                       |
| ██████████ | 08/27/2015 10:00 AM | ██████████ | 08/27/2015 10:00 AM | ██████████        |                                       |
| ██████████ | 08/27/2015 10:00 AM | ██████████ | 08/27/2015 10:00 AM | ██████████        |                                       |
| ██████████ | 08/27/2015 10:00 AM | ██████████ | 08/27/2015 10:00 AM | ██████████        |                                       |
| ██████████ | 08/27/2015 10:00 AM | ██████████ | 08/27/2015 10:00 AM | ██████████        | Consolidated Bank Charge (CBP) Status |

---

Payment Report - Detail      Created On: 08/27/2015 10:00 AM EDT      Page 7 of 11



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## **Exhibit F – Rhodes Cash Distributions Tracing Analysis**



## Rhodes Cash Distributions Tracing Analysis - Objectives

### Objective

1. Trace Rhodes Cash Distributions identified in Rhodes's SAP accounts payable ledger to the available third-party bank statements in order to validate if the distributions amounts, posting/transaction dates, payee/beneficiary names and payor entities were consistent and/or similar in both sources of information.

### Procedures Performed

1. Determined time period and entities to review based on Rhodes and Purdue's Internal Distribution Analysis and our reconciliation work. Bank statements were available for July 2014 onwards unless specifically requested from storage by TXP.
2. Reviewed bank statements to determine account holder entity name and time period represented.
3. Each Rhodes Cash Distribution identified in Purdue's SAP accounts payable ledger was compared to the available bank statements in order to find a match by payor entity, payee name, posting/transaction date and amount.
4. Certain transactions were assumed to be matches even if certain criteria were not an exact match. For example, if a distribution amount matched, but the payee name was not included in the bank statement and the posting date was within 60 days (before or after) of the transaction date included on the bank statement, then the distribution was generally considered to be a match.
  - If any of the criteria were not a match, the discrepancy was noted.
  - For payee name mismatches, the most common reason was that the bank statement did not include a payee name.

## Rhodes Cash Distributions Tracing Analysis – Sources Relied Upon

The following sources of information were accessed and reviewed from Purdue, Rhodes and TXP:

1. Cash Distributions identified in Rhodes’s SAP accounts payable ledger; and
2. Bank statements for Rhodes and Affiliated Entities from the below periods highlighted in green:

| Coventry Technologies L.P. (Company #230) |    |   |   |    |   |   |    |   |   |    |   |   |
|---|----|---|---|----|---|---|----|---|---|----|---|---|
| Bank Statement Periods Received           |    |   |   |    |   |   |    |   |   |    |   |   |
| Year                                      | Q1 |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|   | J  | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2014                                      |    |   |   |    |   |   |    |   |   |    |   |   |
| 2015                                      |    |   |   |    |   |   |    |   |   |    |   |   |
| 2016                                      |    |   |   |    |   |   |    |   |   |    |   |   |
| 2017                                      |    |   |   |    |   |   |    |   |   |    |   |   |
| 2018                                      |    |   |   |    |   |   |    |   |   |    |   |   |

| SVC Pharma L.P. (Company #507)  |    |   |   |    |   |   |    |   |   |    |   |   |
|---------------------------------|----|---|---|----|---|---|----|---|---|----|---|---|
| Bank Statement Periods Received |    |   |   |    |   |   |    |   |   |    |   |   |
| Year                            | Q1 |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|                                 | J  | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2014                            |    |   |   |    |   |   |    |   |   |    |   |   |
| 2015                            |    |   |   |    |   |   |    |   |   |    |   |   |
| 2016                            |    |   |   |    |   |   |    |   |   |    |   |   |
| 2017                            |    |   |   |    |   |   |    |   |   |    |   |   |
| 2018                            |    |   |   |    |   |   |    |   |   |    |   |   |

## Rhodes Cash Distributions Tracing Analysis - Observations and Findings

Based upon on the tracing work performed on the Rhodes Cash Distributions recorded in the SAP accounts payable ledger to the available third-party bank statements, we have the following observations:

1. The available third-party bank statements included 75 transactions totaling \$53.28 million, of which matches between the two sources of information (SAP accounts payable ledger and Bank Statements) were identified for 75 transactions (100% of total) totaling \$53.28 million (100% of total).

| Company Name (Company #)                                  | Transactions in SAP Accounts Payable Ledger within Bank Statement periods |                      | Transactions in SAP Accounts Payable Ledger Matched to Bank Statements |                      |
|---|---|----------------------|--|----------------------|
|   | # Trx   | \$ Amount            | # Trx  | \$ Amount            |
| Coventry Technologies L.P. (Company #230)                 | 63  | \$ 52,644,200        | 63   | \$ 52,644,200        |
| SVC Pharma L.P. (Company #507)                            | 12  | \$ 630,882           | 12   | \$ 630,882           |
| Rhodes Technologies (Company #227)                        | -   | \$ -                 | -  | \$ -                 |
| Rhodes Technologies Inc. (Company #247)                   | -   | \$ -                 | -  | \$ -                 |
| Rhodes Pharmaceuticals LP (Company #250)                  | -   | \$ -                 | -  | \$ -                 |
| Rhodes Pharmaceuticals Inc. (Company #251)                | -   | \$ -                 | -  | \$ -                 |
|   | <b>75</b>   | <b>\$ 53,275,082</b> | <b>75</b>  | <b>\$ 53,275,082</b> |
| <i>As % of Transactions within Bank Statement periods</i> | 100%  | 100%                 | 100%   | 100%                 |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

## Rhodes Cash Distributions Tracing Analysis - Observations and Findings

2. For Coventry Technologies L.P. (Entity #230):

|   |   |
|---|---|
| <b>Periods for which statements are available:</b>  | Jul. 2014 – Dec. 2018   |
| <b>Number of transactions in SAP accounts payable ledger within available bank statement periods:</b>               | 63 – \$52.6m  |
| <b>Number of transactions matched to bank statements (and as % of total for available statement periods):</b>       | 63 (100%) – \$52.6m (100%)  |
| <b>Number of exact matches (payee, amount and date):</b>  | 14 – \$6.49m  |
| <b>Number of payee and amount matches with close posting date match<sup>1</sup>:</b>                                | 27 – \$44.96m<br><ul style="list-style-type: none"> <li>• 2 payments to Rosebay Medical Company LP totaling \$14.65m were combined into a single transaction in the bank statement</li> </ul> |
| <b>Number of amount matches with close posting date match<sup>1</sup> (no payee name listed in bank statement):</b> | 22 – \$1.19m<br><ul style="list-style-type: none"> <li>• All are checks for tax-related payments</li> </ul>   |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

## Rhodes Cash Distributions Tracing Analysis - Observations and Findings

3. For SVC Pharma L.P. (Entity #507):

|   |   |
|---|---|
| <b>Periods for which statements are available:</b>  | Aug. 2014 – Dec. 2018   |
| <b>Number of transactions in AP Extract file:</b>   | 21 – \$1.17m  |
| <b>Number of transactions in AP Extract file within available bank statement periods:</b>                           | 12 – \$631k   |
| <b>Number of transactions matched to bank statements (and as % of total for available statement periods):</b>       | 12 (100%) – \$631k (100%)   |
| <b>Number of exact matches (payee, amount and date):</b>  | 0   |
| <b>Number of payee and amount matches with close posting date match<sup>1</sup>:</b>                                | 2 – \$186k  |
| <b>Number of amount matches with close posting date match<sup>1</sup> (no payee name listed in bank statement):</b> | 10 – \$445k<br><ul style="list-style-type: none"> <li>• All are checks recorded in SAP as payable to Comptroller of Maryland</li> </ul> |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.



## Rhodes Cash Distributions Tracing Analysis - Observations and Findings

### 4. For Rhodes Technologies (Entity #227):

|   |                       |
|---|-----------------------|
| <b>Periods for which statements are available:</b>  | Jul. 2014 – Dec. 2018 |
| <b>Number of transactions in SAP accounts payable ledger within available bank statement periods:</b>               | 0                     |
| <b>Number of transactions matched to bank statements:</b>   | 0                     |
| <b>Number of exact matches (payee, amount and date):</b>  | n/a                   |
| <b>Number of payee and amount matches with close posting date match<sup>1</sup>:</b>                                | n/a                   |
| <b>Number of amount matches with close posting date match<sup>1</sup> (no payee name listed in bank statement):</b> | n/a                   |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

## Rhodes Cash Distributions Tracing Analysis - Observations and Findings

5. For Rhodes Technologies Inc. (Entity #247):

|   |                       |
|---|-----------------------|
| <b>Periods for which statements are available:</b>  | Aug. 2014 – Dec. 2018 |
| <b>Number of transactions in SAP accounts payable ledger within available bank statement periods:</b>               | 0                     |
| <b>Number of transactions matched to bank statements:</b>   | 0                     |
| <b>Number of exact matches (payee, amount and date):</b>  | n/a                   |
| <b>Number of payee and amount matches with close posting date match<sup>1</sup>:</b>                                | n/a                   |
| <b>Number of amount matches with close posting date match<sup>1</sup> (no payee name listed in bank statement):</b> | n/a                   |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

## Rhodes Cash Distributions Tracing Analysis - Observations and Findings

6. For Rhodes Pharmaceuticals L.P. (Entity #250):

|   |                       |
|---|-----------------------|
| <b>Periods for which statements are available:</b>  | Aug. 2014 – Dec. 2018 |
| <b>Number of transactions in SAP accounts payable ledger within available bank statement periods:</b>               | 0                     |
| <b>Number of transactions matched to bank statements:</b>   | 0                     |
| <b>Number of exact matches (payee, amount and date):</b>  | n/a                   |
| <b>Number of payee and amount matches with close posting date match<sup>1</sup>:</b>                                | n/a                   |
| <b>Number of amount matches with close posting date match<sup>1</sup> (no payee name listed in bank statement):</b> | n/a                   |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

# Rhodes Cash Distributions Tracing Analysis - Observations and Findings

7. For Rhodes Pharmaceuticals Inc. (Entity #251):

|   |                       |
|---|-----------------------|
| <b>Periods for which statements are available:</b>  | Aug. 2014 – Dec. 2018 |
| <b>Number of transactions in SAP accounts payable ledger within available bank statement periods:</b>               | 0                     |
| <b>Number of transactions matched to bank statements:</b>   | 0                     |
| <b>Number of exact matches (payee, amount and date):</b>  | n/a                   |
| <b>Number of payee and amount matches with close posting date match<sup>1</sup>:</b>                                | n/a                   |
| <b>Number of amount matches with close posting date match<sup>1</sup> (no payee name listed in bank statement):</b> | n/a                   |

<sup>1</sup> SAP accounts payable ledger posting date considered a match if within +/- 60 days of bank statement transaction date.

## Rhodes Cash Distributions Tracing Analysis - Observations and Findings

8. Statements for the following entities were provided, but no transactions were identified in the SAP accounts payable ledger:

| Rhodes Technologies (Company #227) |    |   |   |    |   |   |    |   |   |    |   |   |
|------------------------------------|----|---|---|----|---|---|----|---|---|----|---|---|
| Bank Statement Periods Received    |    |   |   |    |   |   |    |   |   |    |   |   |
| Year                               | Q1 |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|                                    | J  | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2014                               |    |   |   |    |   |   |    |   |   |    |   |   |
| 2015                               |    |   |   |    |   |   |    |   |   |    |   |   |
| 2016                               |    |   |   |    |   |   |    |   |   |    |   |   |
| 2017                               |    |   |   |    |   |   |    |   |   |    |   |   |
| 2018                               |    |   |   |    |   |   |    |   |   |    |   |   |

| Rhodes Technologies Inc. (Company #247) |    |   |   |    |   |   |    |   |   |    |   |   |
|---|----|---|---|----|---|---|----|---|---|----|---|---|
| Bank Statement Periods Received         |    |   |   |    |   |   |    |   |   |    |   |   |
| Year                                    | Q1 |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|   | J  | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2014                                    |    |   |   |    |   |   |    |   |   |    |   |   |
| 2015                                    |    |   |   |    |   |   |    |   |   |    |   |   |
| 2016                                    |    |   |   |    |   |   |    |   |   |    |   |   |
| 2017                                    |    |   |   |    |   |   |    |   |   |    |   |   |
| 2018                                    |    |   |   |    |   |   |    |   |   |    |   |   |

| Rhodes Pharmaceuticals LP (Company #250) |    |   |   |    |   |   |    |   |   |    |   |   |
|--|----|---|---|----|---|---|----|---|---|----|---|---|
| Bank Statement Periods Received          |    |   |   |    |   |   |    |   |   |    |   |   |
| Year                                     | Q1 |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|  | J  | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2014                                     |    |   |   |    |   |   |    |   |   |    |   |   |
| 2015                                     |    |   |   |    |   |   |    |   |   |    |   |   |
| 2016                                     |    |   |   |    |   |   |    |   |   |    |   |   |
| 2017                                     |    |   |   |    |   |   |    |   |   |    |   |   |
| 2018                                     |    |   |   |    |   |   |    |   |   |    |   |   |

| Rhodes Pharmaceuticals Inc. (Company #251) |    |   |   |    |   |   |    |   |   |    |   |   |
|--|----|---|---|----|---|---|----|---|---|----|---|---|
| Bank Statement Periods Received            |    |   |   |    |   |   |    |   |   |    |   |   |
| Year                                       | Q1 |   |   | Q2 |   |   | Q3 |   |   | Q4 |   |   |
|  | J  | F | M | A  | M | J | J  | A | S | O  | N | D |
| 2014                                       |    |   |   |    |   |   |    |   |   |    |   |   |
| 2015                                       |    |   |   |    |   |   |    |   |   |    |   |   |
| 2016                                       |    |   |   |    |   |   |    |   |   |    |   |   |
| 2017                                       |    |   |   |    |   |   |    |   |   |    |   |   |
| 2018                                       |    |   |   |    |   |   |    |   |   |    |   |   |



**AlixPartners**

# **Rhodes Cash Distributions Flow of Funds Analysis**

## Flow of Funds Analysis – Cash Distribution and Capital Contribution Testing Selections

As illustrated in this section of the Cash Distribution and Capital Contributions Analysis, we performed a flow of funds analysis on each classification of Cash Distributions (Non-Tax and Tax) made (“Rhodes Cash Distribution Testing Selections”) and Capital Contributions received (“Rhodes Capital Contributions Testing Selections”) by Rhodes (collectively referred to as the “Rhodes Cash Distribution and Capital Contribution Testing Selections”):

### Rhodes Cash Distribution Testing Selections

- **Selection 1** – Non-Tax Cash Distribution from Rhodes Technologies to Beacon Company and Rosebay Medical Company L.P., December 2011
- **Selection 2** – Tax Distribution for Estimated Federal Tax Payment, Q4 2014

### Rhodes Capital Contribution Testing Selections

- **Selection 1** – Capital Contribution Received by Rhodes Technologies from Purdue Pharma L.P. through Affiliated Entities, April 2012
- **Selection 2** – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, May 2013
- **Selection 3** – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013

## Rhodes Flow of Funds Analysis – Observations and Findings

The following summary of observations and findings is based upon our review and analysis of various sources of information that we obtained from Rhodes related to the Rhodes Cash Distribution and Capital Contribution Testing Selections:

1. Rhodes Cash Distribution Testing Selection 1 was classified by Rhodes as a Non-Tax Cash Distribution that flowed from Rhodes Technologies up to and through Coventry Technologies L.P. and then from Coventry Technologies L.P. to Beacon Company and Rosebay Medical Company L.P.
  - It is our understanding from Rhodes that this flow of funds pattern is generally consistent with the other Non-Tax Cash Distributions made by Rhodes.
2. Rhodes Cash Distribution Testing Selection 2 was classified by Rhodes as a Tax Distribution that flowed from Coventry Technologies L.P. to Rosebay Medical Company L.P., Beacon Company and the United States Treasury and such classification is consistent with the documentation supporting this transaction.<sup>1</sup>
  - It is our understanding from Rhodes that this flow of funds pattern is generally consistent with the other Tax Distributions made by Rhodes.
3. Rhodes Capital Contribution Testing Selections 1 through 3 flowed from Purdue Pharma L.P. up to PRA L.P. and through other holdings companies, and then to Beacon Company and Rosebay Medical Company L.P., which made contributions to Rhodes Technologies or Rhodes Pharmaceuticals L.P. through Coventry Technologies L.P.
  - It is our understanding from Rhodes that this flow of funds pattern is generally consistent with the other Capital Contributions received by Rhodes.
4. Rhodes's accounting for the Rhodes Cash Distribution and Capital Contribution Testing Selections flow of funds is consistent with the available written approval and authorization documents supporting these transactions.
5. For the Rhodes Cash Distribution Testing Selections, the payee/beneficiary name recorded in Rhodes's accounts payable detail of the SAP general ledger system matches the payee/beneficiary name reported in Rhodes's Internal Distribution Analysis.

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<sup>1</sup> We are unable to determine from the books and records maintained by Purdue and Rhodes whether Rosebay Medical Company L.P. or Beacon Company used the distributions to make tax-related payments to the appropriate taxing authorities.

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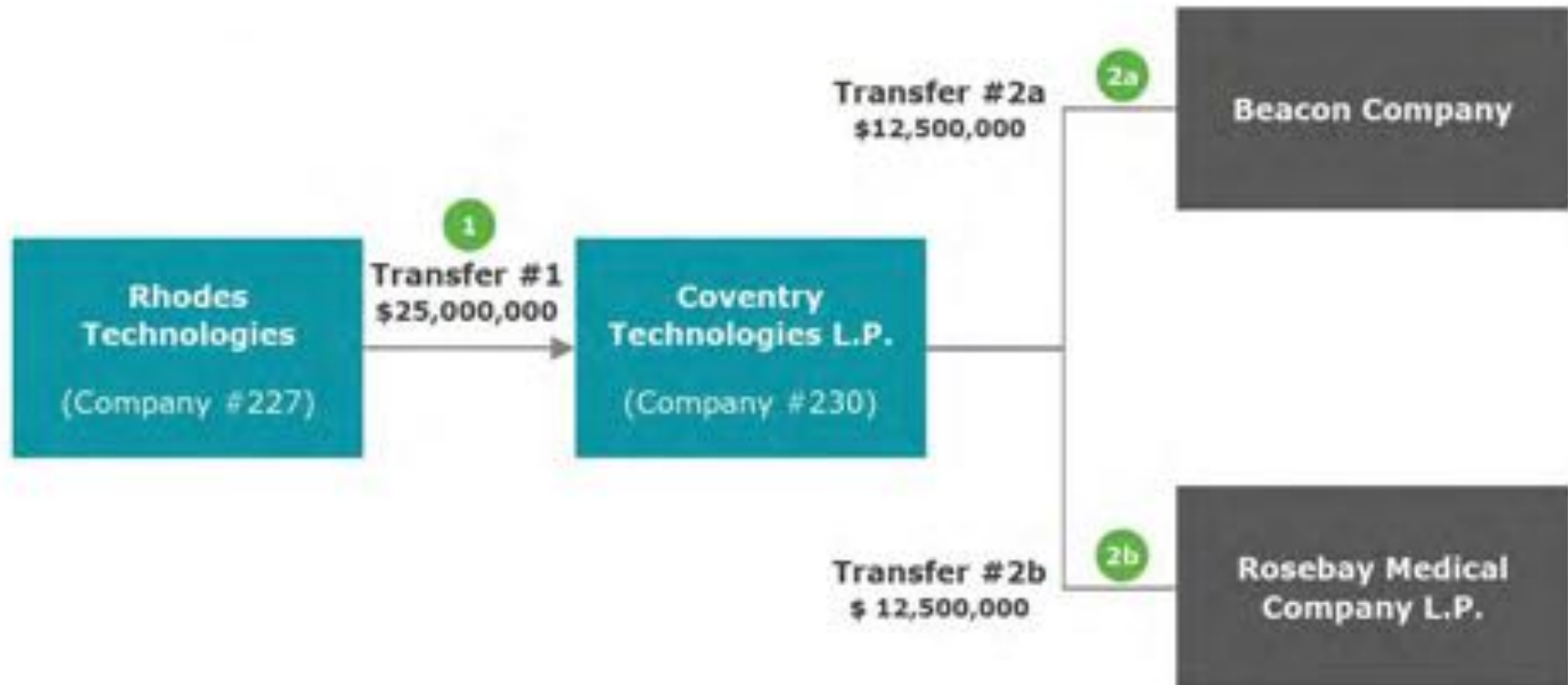
# **Rhodes Cash Distribution Testing Selections**


**AlixPartners**

## **Selection 1 Rhodes Non-Tax Cash Distributions (2011)**



## Selection 1 – Non-Tax Cash Distribution from Rhodes Technologies to Beacon Company and Rosebay Medical Company L.P., December 2011



 Affiliated Entity – Books and Records Maintained in the same SAP System as Purdue

 Beacon/Rosebay

<sup>1</sup> For consistency with PPLP's classification of Non-Tax Cash Distributions, this Non-Tax Cash Distribution by Rhodes that flowed up to Beacon Company and Rosebay Medical L.P. has been treated as a US Partner Cash Distribution in the Cash Distributions Analysis.

## Selection 1 – Non-Tax Cash Distribution from Rhodes Technologies to Beacon Company and Rosebay Medical Company L.P., December 2011

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100029407                | Company Code | 227        | Fiscal Year | 2011 |
| Doc. Date  | 12/12/2011               | Posting Date | 12/08/2011 | Period      | 12   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Nbr Text  | CTW 12062011 to 12082011 |              |            |             |      |

Transfer #1: \$25,000,000 transfer from Rhodes Technologies to Coventry Technologies L.P.

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                                 |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|--------------------------------------|
| 1    | 40 | 102230  | Coventry Tech. LLC |          | GEN        |       |    | 25,000,000.00 | FUNDING to COVENTRY TECHNOLOGIES LLC |
| 2    | 40 | 201150  | Payroll Suspense   |          | GEN        |       |    | 602,328.85    | PAYROLL PAYMENT                      |
| 3    | 40 | 100940  | Chase Control ISA  |          | GEN        |       |    | 191,806.91    | CONTROL DISBURSEMENT ACCOUNT FUNDING |
| 4    | 40 | 100940  | Chase Control ISA  |          | GEN        |       |    | 106,816.54    | CONTROL DISBURSEMENT ACCOUNT FUNDING |
| 5    | 40 | 100940  | Chase Control ISA  |          | GEN        |       |    | 10,694.94     | CONTROL DISBURSEMENT ACCOUNT FUNDING |
| 6    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 357.09        | MISCELLANEOUS BANK DEPOSIT           |
| 7    | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 25,000,000.00 | FUNDING to COVENTRY TECHNOLOGIES LLC |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 10000122                 | Company Code | 100        | Fiscal Year | 2011 |
| Doc. Date  | 12/12/2011               | Posting Date | 12/08/2011 | Period      | 12   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Nbr Text  | CTW 12062011 to 12082011 |              |            |             |      |

Transfer #1: \$25,000,000 transfer from Rhodes Technologies to Coventry Technologies L.P.

| Item | PK | Account | Account short text  | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                                   |
|------|----|---------|---------------------|----------|------------|-------|----|---------------|--|
| 1    | 40 | 100010  | Cash Concentration  |          | GEN        |       |    | 25,000,000.00 | FUNDING from RHODES TECHNOLOGIES (227) |
| 2    | 50 | 102227  | Rhodes Technologies |          | GEN        |       |    | 25,000,000.00 | FUNDING from RHODES TECHNOLOGIES (227) |

## Selection 1 – Non-Tax Cash Distribution from Rhodes Technologies to Beacon Company and Rosebay Medical Company L.P., December 2011

|  |                                     |              |            |             |      |
|--|-------------------------------------|--------------|------------|-------------|------|
| Doc.Type : KR ( Vendor Invoice ) Normal document |                                     |              |            |             |      |
| Doc. Number                                      | 1900000073                          | Company Code | 230        | Fiscal Year | 2011 |
| Doc. Date  | 12/07/2011                          | Posting Date | 12/12/2011 | Period      | 12   |
| Calculate Tax                                    | <input checked="" type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | 120711                              |              |            |             |      |
| Doc. Currency                                    | USD                                 |              |            |             |      |

Transfer #2a: \$12,500,000 transfer from Coventry Technologies L.P. to Beacon Company.

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text                           |
|------|----|---------|--------------------|----------|------------|-------|----|----------------|--------------------------------|
| 1    | 31 | 1029154 | BEACON CO          |          | GEN        |       |    | 12,500,000.00- | 4QTR 2011 PARTNER DISTRIBUTION |
| 2    | 40 | 302044  | Distr #44 FLPAR LP |          | GEN        |       |    | 12,500,000.00  | 4QTR 2011 PARTNER DISTRIBUTION |

|  |                                     |              |            |             |      |
|--|-------------------------------------|--------------|------------|-------------|------|
| Doc.Type : KR ( Vendor Invoice ) Normal document |                                     |              |            |             |      |
| Doc. Number                                      | 1900000072                          | Company Code | 230        | Fiscal Year | 2011 |
| Doc. Date  | 12/07/2011                          | Posting Date | 12/12/2011 | Period      | 12   |
| Calculate Tax                                    | <input checked="" type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | 120711                              |              |            |             |      |
| Doc. Currency                                    | USD                                 |              |            |             |      |

Transfer #2b: \$12,500,000 transfer from Coventry Technologies L.P. to Rosebay Medical Company L.P.

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text |
|------|----|---------|----------------------|----------|------------|-------|----|----------------|------|
| 1    | 31 | 1016497 | ROSEBAY MEDICAL COMP |          | GEN        |       |    | 12,500,000.00- |      |
| 2    | 40 | 302044  | Distr #44 FLPAR LP   |          | GEN        |       |    | 12,500,000.00  |      |



## Selection 1 – Non-Tax Cash Distribution from Rhodes Technologies to Beacon Company and Rosebay Medical Company L.P., December 2011

COVENTRY TECHNOLOGIES L.P.

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Written Consent of General Partner

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The undersigned, Purdue Pharma Inc. (the "General Partner"), a New York corporation and the General Partner of Coventry Technologies L.P., a Delaware limited partnership (the "Partnership"), hereby consents to the taking of the following action and directs that this consent be filed with the records of proceedings of the Partnership:


WHEREAS, the Partnership is to receive a distribution from Rhodes Technologies ("Rhodes") in the amount of \$25,000,000 on or before December 9, 2011 (the "Distribution");

NOW, THEREFORE, be it

RESOLVED, that upon receipt of the Distribution from Rhodes, the Partnership be and it hereby is authorized to distribute \$12,500,000 to Beacon Company and \$12,500,000 to Rosebay Medical Company L.P.

Date: December 8, 2011

  
Edward F. Mahony

COVENTRY TECHNOLOGIES L.P.  
by its general partner,  
Purdue Pharma Inc.  
By   
Stuart D. Baker  
Executive Vice President,  
Counsel to the Board

**Transfer #1:** Confirmation of \$25,000,000 transfer from Rhodes Technologies to Coventry Technologies L.P.

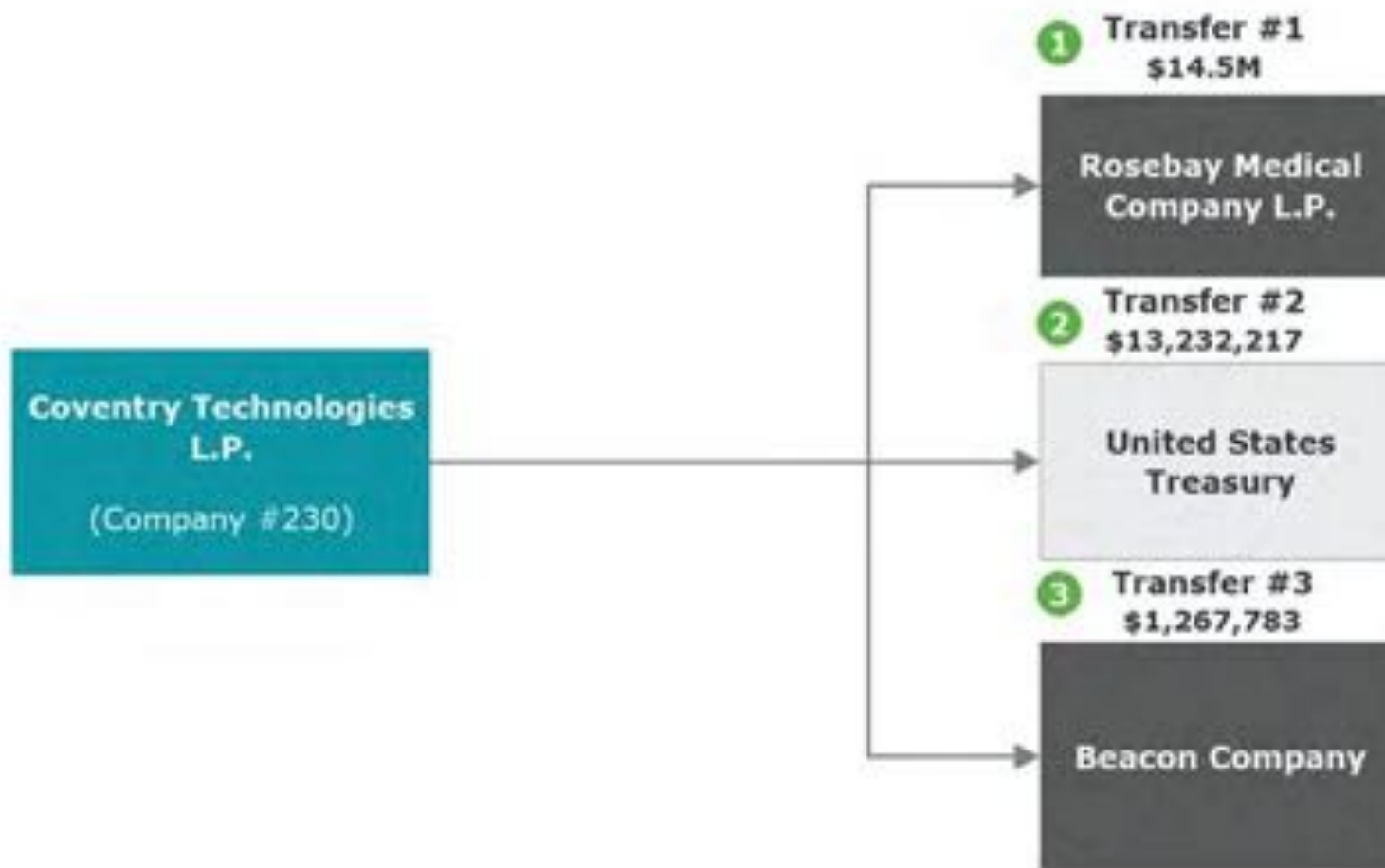
**Transfers #2a and #2b:** Authorization for \$12,500,000 transfers from Coventry Technologies L.P. to Beacon Company and Rosebay Medical Company L.P., totaling \$25,000,000 in distributions.

**AlixPartners**

## **Selection 2 Rhodes Tax Distribution (2014)**



## Selection 2 – Tax Distribution for Estimated Federal Tax Payment, Q4 2014



**■** Affiliated Entity - Books and Records Maintained in the same SAP System as Purdue    **■** Beacon/Rosebay    **■** Taxing Authority

Recorded as an estimated federal tax payment in Rhodes's Internal Distribution Analysis and Rhodes's SAP Accounting System. We are unable to determine from the books and records maintained by Rhodes whether Rosebay Medical Company L.P. or Beacon Company used the distributions to make tax-related payments to the appropriate taxing authorities. Under IRC Section 1445, Coventry Technologies L.P. is required to withhold taxes on behalf of its foreign partner, Beacon Company. The \$1,267,783 Tax Distribution to Beacon Company related to Medicare taxes. Under IRC Section 1445, the withholding agent is not required to withhold the 3.8% Medicare tax to remit to the US Treasury.

## Selection 2 – Tax Distribution for Estimated Federal Tax Payment, Q4 2014

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : KR ( Vendor invoice ) Normal document |                          |              |            |             |      |
| Doc. Number                                      | 1900000203               | Company Code | 230        | Fiscal Year | 2014 |
| Doc. Date  | 12/08/2014               | Posting Date | 12/12/2014 | Period      | 12   |
| Calculate Tax                                    | <input type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | 120814E                  |              |            |             |      |
| Doc. Currency                                    | USD                      |              |            |             |      |

| Itm | FK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                                    |
|-----|----|---------|----------------------|----------|------------|-------|----|---------------|---|
| 1   | 31 | 1016497 | ROSEBAY MEDICAL COMP |          | GEN        |       |    | 14,500,000.00 | 4QTR 2014 FEDERAL ESTIMATED TAX PAYMENT |
| 2   | 40 | 302027  | Capital #27 Distrib. |          | GEN        |       |    | 14,500,000.00 | 4QTR 2014 FEDERAL ESTIMATED TAX PAYMENT |

**Transfer #1:** \$14,500,000 transfer from Coventry Technologies L.P. to Rosebay Medical Company L.P.

## Selection 2 – Tax Distribution for Estimated Federal Tax Payment, Q4 2014

|  |                                     |              |            |             |      |
|--|-------------------------------------|--------------|------------|-------------|------|
| Doc.Type : KR ( Vendor Invoice ) Normal document |                                     |              |            |             |      |
| Doc. Number                                      | 1900000204                          | Company Code | 230        | Fiscal Year | 2014 |
| Doc. Date  | 12/08/2014                          | Posting Date | 12/16/2014 | Period      | 12   |
| Calculate Tax                                    | <input checked="" type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | 1208144                             |              |            |             |      |
| Doc. Currency                                    | USD                                 |              |            |             |      |

Transfer #2: Q4 2014 federal tax payment of \$13,232,217 for Beacon Company.

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Ta | Amount        | Text |
|------|----|---------|----------------------|----------|------------|-------|----|---------------|------|
| 1    | 31 | 1004240 | UNITED STATES TREASU |          | GEN        |       | 01 | 13,232,217.00 |      |
| 2    | 40 | 302026  | Capital #26 Distrib. |          | GEN        |       |    | 13,232,217.00 |      |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : KR ( Vendor Invoice ) Normal document |                          |              |            |             |      |
| Doc. Number                                      | 1900000201               | Company Code | 230        | Fiscal Year | 2014 |
| Doc. Date  | 12/08/2014               | Posting Date | 12/12/2014 | Period      | 12   |
| Calculate Tax                                    | <input type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | 120814                   |              |            |             |      |
| Doc. Currency                                    | USD                      |              |            |             |      |

Transfer #3: Q4 2014 federal tax payment of \$1,267,783 for Beacon Company.

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Ta | Amount       | Text                                  |
|------|----|---------|----------------------|----------|------------|-------|----|--------------|---------------------------------------|
| 1    | 31 | 1029154 | BEACON CO            |          | GEN        |       |    | 1,267,783.00 | 4QTR 2014 ESTIMATED 3.6% MEDICARE TAX |
| 2    | 40 | 302026  | Capital #26 Distrib. |          | GEN        |       |    | 1,267,783.00 | 4QTR 2014 ESTIMATED 3.6% MEDICARE TAX |

## Selection 2 – Tax Distribution for Estimated Federal Tax Payment, Q4 2014

**4Q14 Federal Estimated Payment**

ROSEBAY  
Coventry Technologies L.P.  
Federal

|             |  |
|-------------|--|
| GRAND TOTAL | <u>\$ 14,500,000.00</u><br><u>\$ 14,500,000.00</u> |
|-------------|--|

Prepared by \_\_\_\_\_ DATE: 12/8/14

Reviewed by \_\_\_\_\_ DATE: 12/8/14

Approved by \_\_\_\_\_ DATE: 12/10/14  
Ed Mahony

Transfer #1: Q4 2014 federal tax payment of \$14,500,000 for Rosebay Medical Company L.P.

## Selection 2 – Tax Distribution for Estimated Federal Tax Payment, Q4 2014

| 4th Quarter 2014 Tax Payments          |  |
|--|--|
| ITEM #                                 | 247.000                                |
| Entity                                 |  |
| Entity #                               | 230                                    |
| Taxpayer                               | Rosebay Medical Company L.P.           |
| Jurisdiction                           | Federal                                |
| Tax Type                               | Income Tax (Dist'd) by Country to Rise |
| Underlying Pre-Tax Income              | 88,814,805                             |
| State Tax Adjustments                  | -                                      |
| Adjusted Pre-Tax Income                | 88,814,805                             |
| Partner % (if applicable)              | 50.000%                                |
| Taxable Income                         | 44,307,402                             |
| Apportionment                          | 100.000%                               |
| Post-Allocated Income                  | 44,307,402                             |
| Tax Rate                               | 43.400%                                |
| Tax Due                                | 19,229,413                             |
| Minimum Tax                            | -                                      |
| Additional Other Tax (e.g., Franchise) | -                                      |
| Total Tax Due                          | 19,229,413                             |
| Q4 Coding                              | 250-202427-00000000                    |
| Payments                               |  |
| 2013 Overpayment Credit                | 1                                      |
| Q1                                     | 1,250,000                              |
| Q2                                     | 2,000,000                              |
| Q3                                     | 1,500,000                              |
| Q4                                     | 14,500,000                             |
| Additional Q4 Extension                | -                                      |
| Total Payments                         | 19,250,000                             |
| Net Under (Over) Payment               | (20,587)                               |

Transfer #1: Q4 2014 federal tax payment of \$14,500,000 for Rosebay Medical Company L.P.



# Selection 2 – Tax Distribution for Estimated Federal Tax Payment, Q4 2014

Paid 12-10-14

RECEIVED  
PAYEE'S ACCOUNT  
STATE OF INDIANA

**Debit Date:** 12/8/14

|  |  |                                  |
|--|--|----------------------------------|
| <b>Vendor #1004240</b><br>United States Treasury<br>IRS Service Center<br>Philadelphia, PA | <b>GL Code</b><br>230-300020-000000<br>Capital #00-Distribution-Beacon | <b>Amount</b><br>\$13,232,217.00 |
|--|--|----------------------------------|

\$13,232,217.00

**Description:**  
4Q14 Estimated Payment

**Prepared by:** \_\_\_\_\_  
\_\_\_\_\_  
DATE: 12/8/14

**Reviewed by:** \_\_\_\_\_  
\_\_\_\_\_  
DATE: 12/8/14

**Approved by:** \_\_\_\_\_  
Ed Maroni  
\_\_\_\_\_  
DATE: 12/10/14

\_\_\_\_\_  
DATE: 12-8-14

\_\_\_\_\_  
DATE: \_\_\_\_\_

Additional TO Signature \_\_\_\_\_

Transfer #2: Q4 2014 federal tax payment of \$13,232,217 for Beacon Company.

## Selection 2 – Tax Distribution for Estimated Federal Tax Payment, Q4 2014

TAXPAYER NAME: COVENTRY TECHNOLOGIES LP

**Deposit Confirmation**

---

Your payment has been accepted.

TIN: [REDACTED]

### Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

Transfer #2: Confirmation of Q4 2014 federal tax payment of \$13,232,217 for Beacon Company.

**REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!**

|                                    |                 |
|------------------------------------|-----------------|
| <b>EFT ACKNOWLEDGEMENT NUMBER:</b> | 270474683366697 |
|------------------------------------|-----------------|

| Payment Information | Entered Data                        |
|---------------------|-------------------------------------|
| Taxpayer EIN        | [REDACTED]                          |
| Tax Form            | 8804 Annual Return Partnership With |
| Tax Type            | Balance due on return or notice     |
| Tax Period          | December/2014                       |
| Payment Amount      | \$13,232,217.00                     |
| Settlement Date     | 12/12/2014                          |

# Selection 2 – Tax Distribution for Estimated Federal Tax Payment, Q4 2014

Transfer #3: Q4 2014 federal tax payment of \$1,267,783 for Beacon Company.

**WIRE TRANSFER**  
WIRE TRANSFER INSTRUCTIONS

WIRE TYPE:  RECEIVING WIRE  STRUCTURED WIRE  ACH WIRE  FOREIGN WIRE  DIRECT DEBIT

DATE: \_\_\_\_\_ OPERATIONS Paper Work and Name: JPMorgan Chase

FROM (OR NAME): Sevens Technology LP Bank Acct Number: [REDACTED]

PAYEE (OR NAME): Beacon Company [REDACTED]

ACCOUNT NUMBER: \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_

ACCOUNT BANK NAME: JPMorgan Chase Bank

BANK STREET ADDRESS: \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_ BANK NUMBER: \_\_\_\_\_

BANK NAME: \_\_\_\_\_ SWIFT CODE: \_\_\_\_\_

REGULATORY ID: \_\_\_\_\_

**NOTE: SWIFT INSTRUCTIONS MUST BE ATTACHED TO EACH WIRE SUBMISSION**

TOTAL WIRE TRANSFER AMOUNT: \$ 1,267,783.00

TAXPAYER IDENTIFICATION: 2014 Federal Estimated Payment - Q4: Production Tax

Required Company Details (Required for Domestic Wire Transfer)

|       |                   |                 |    |                     |
|-------|-------------------|-----------------|----|---------------------|
| SWIFT | <u>JPMORGAN</u>   | Amount          | \$ | <u>1,267,783.00</u> |
| SWIFT | <u>CHAS33</u>     | Amount          | \$ | <u>1,267,783.00</u> |
| SWIFT | <u>[REDACTED]</u> | Total \$ Amount | \$ | <u>1,267,783.00</u> |

NOTE: Certain transfer amounts are subject to a fee which varies by currency and amount. If the amount indicated does not agree with the amount of the transfer, the amount of the transfer is the amount of the transfer.

Authorized Signer 1: \_\_\_\_\_

Authorized Signer 2: \_\_\_\_\_

NOTE: Bank Account ID (ABA) and routing information is required for all wire transfers. Bank Account ID (ABA) and routing information includes Required Fields, and routing code "00" requires SWIFT code up to \$10M.

for M 12-12-14

Source: Purdue Tax Department estimate of federal tax payment

**AlixPartners**

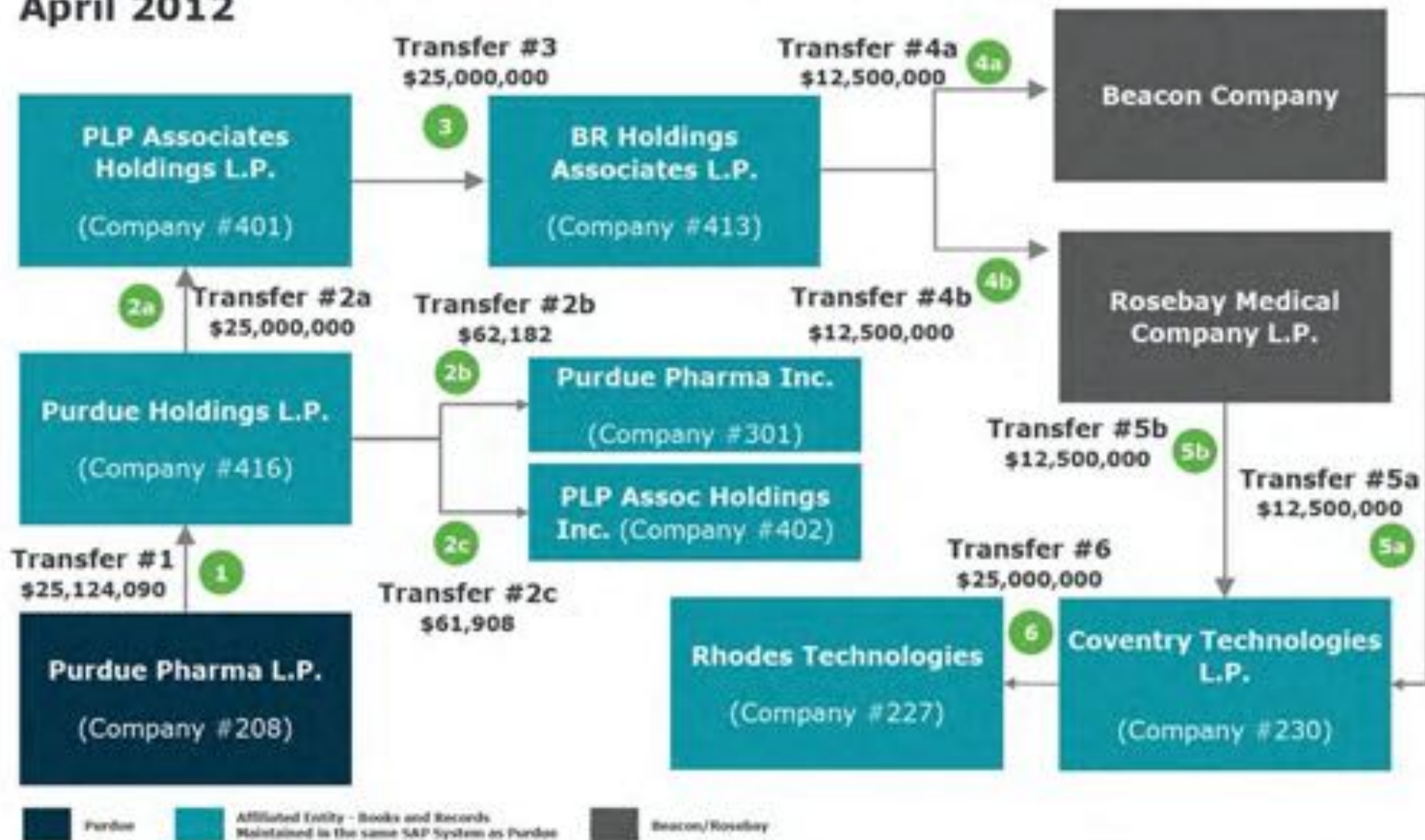
# **Rhodes Capital Contribution Testing Selections**

**AlixPartners**

## **Selection 1 Rhodes Capital Contribution (2012)**



## Selection 1 – Capital Contribution Received by Rhodes Technologies from Purdue Pharma L.P. through Affiliated Entities, April 2012



## Selection 1 – Capital Contribution Received by Rhodes Technologies from Purdue Pharma L.P. through Affiliated Entities, April 2012

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100101884                | Company Code | 208        | Fiscal Year | 2012 |
| Doc. Date  | 04/20/2012               | Posting Date | 04/17/2012 | Period      | 04   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Hdr Text  | CTW 04102012 to 04172012 |              |            |             |      |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                                       |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|--|
| 176  | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 85,500,000.00 | FUNDING to BR HOLDINGS ASC. L.P.           |
| 177  | 50 | 100110  | Lockbox Clearing   |          | GEN        |       |    | 33,332,742.90 | CARDINAL HEALTH                            |
| 178  | 50 | 100110  | Lockbox Clearing   |          | GEN        |       |    | 25,722,461.96 | CARDINAL HEALTH                            |
| 179  | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 25,124,090.00 | DISTRIBUTION FUNDING to PURDUE HOLDINGS LP |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100101884                | Company Code | 208        | Fiscal Year | 2012 |
| Doc. Date  | 04/20/2012               | Posting Date | 04/17/2012 | Period      | 04   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Hdr Text  | CTW 04102012 to 04172012 |              |            |             |      |

Transfer #1: \$25,124,090 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                                       |
|------|----|---------|----------------------|----------|------------|-------|----|---------------|--|
| 1    | 40 | 102413  | BR Holdings Assoc LP |          | GEN        |       |    | 85,500,000.00 | FUNDING to BR HOLDINGS ASC. L.P.           |
| 2    | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 33,332,742.90 | CARDINAL HEALTH                            |
| 3    | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 25,722,461.96 | CARDINAL HEALTH                            |
| 4    | 40 | 302045  | Dist #45 PH LP       |          | GEN        |       |    | 25,124,090.00 | DISTRIBUTION FUNDING to PURDUE HOLDINGS LP |



## Selection 1 – Capital Contribution Received by Rhodes Technologies from Purdue Pharma L.P. through Affiliated Entities, April 2012

| Item  | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text   |
|---|----|---------|----------------------|----------|------------|-------|----|---------------|--|
| <p>Doc.Type : SA ( S/L account document ) Normal Document<br/>                     Doc. Number 100000206 Company Code 416 Fiscal Year 2012<br/>                     Doc. Date 04/19/2012 Posting Date 04/17/2012 Period 04<br/>                     Calculate Tax <input type="checkbox"/><br/>                     Doc. Currency USD<br/>                     Doc. Hdr Text CTM 04102012 to 04172012</p> |    |         |                      |          |            |       |    |               |  |
| 1   | 40 | 100010  | Cash Concentration   |          | SEN        |       |    | 25,124,090.00 | DISTRIBUTION FUNDING from PURDUE PHARMA L.P.       |
| 2   | 40 | 302044  | Diet #44 PLPAH LP    |          | SEN        |       |    | 25,000,000.00 | DISTRIBUTION FUNDING to PLP ASC. HOLDINGS LP       |
| 3   | 40 | 100010  | Cash Concentration   |          | SEN        |       |    | 33,124.35     | TX INTEREST DUE                                    |
| 4   | 50 | 107204  | Invest - FFLP        |          | SEN        |       |    | 25,124,090.00 | DISTRIBUTION FUNDING from PURDUE PHARMA L.P.       |
| 5   | 50 | 100010  | Cash Concentration   |          | SEN        |       |    | 25,000,000.00 | DISTRIBUTION FUNDING to PLP ASC. HOLDINGS LP       |
| 6   | 50 | 102233  | Lucien Holdings Ser1 |          | SEN        |       |    | 33,124.35     | TX INTEREST DUE                                    |
| 7   | 40 | 303042  | Diet #42 PP Inc      |          | SEN        |       |    | 62,182.00     | DISTRIBUTION FUNDING 4/17/2012 to PURDUE PHARMA, I |
| 8   | 40 | 302043  | Diet #43 PLPAH Inc   |          | SEN        |       |    | 61,908.00     | DISTRIBUTION FUNDING 4/17/2012 to PLP ASC. HOLDING |
| 9   | 50 | 100010  | Cash Concentration   |          | SEN        |       |    | 62,182.00     | DISTRIBUTION FUNDING 4/17/2012 to PURDUE PHARMA, I |
| 10  | 50 | 100010  | Cash Concentration   |          | SEN        |       |    | 61,908.00     | DISTRIBUTION FUNDING 4/17/2012 to PLP ASC. HOLDING |

**Transfer #1:** \$25,124,090 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfer #2b:** \$62,182 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

**Transfer #2c:** \$61,908 transfer from Purdue Holdings L.P. to PLP Assoc Holdings Inc.

**Transfer #2a:** \$25,000,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.

Source: SAP General Ledger detail

## Selection 1 – Capital Contribution Received by Rhodes Technologies from Purdue Pharma L.P. through Affiliated Entities, April 2012

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( S/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000831                | Company Code | 301        | Fiscal Year | 2012 |
| Doc. Date  | 04/19/2012               | Posting Date | 04/17/2012 | Period      | 04   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Nbr Text  | CTW 04102012 to 04172012 |              |            |             |      |

Transfer #2b: \$62,182 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount     | Text   |
|------|----|---------|--------------------|----------|------------|-------|----|------------|--|
| 1    | 40 | 100010  | Cash Concentration |          | SES        |       |    | 62,182.00  | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP |
| 2    | 50 | 107414  | Invest - PH LP     |          | SES        |       |    | 62,182.00- | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( S/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000571                | Company Code | 402        | Fiscal Year | 2012 |
| Doc. Date  | 04/19/2012               | Posting Date | 04/17/2012 | Period      | 04   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Nbr Text  | CTW 04102012 to 04172012 |              |            |             |      |

Transfer #2c: \$61,908 transfer from Purdue Holdings L.P. to RLP Assoc Holdings Inc.

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount     | Text   |
|------|----|---------|--------------------|----------|------------|-------|----|------------|--|
| 1    | 40 | 100010  | Cash Concentration |          | SES        |       |    | 61,908.00  | DISTRIBUTION FUNDING 4/17/2012 from PURDUE HOLDING |
| 2    | 50 | 107414  | Invest - PH LP     |          | SES        |       |    | 61,908.00- | DISTRIBUTION FUNDING 4/17/2012 from PURDUE HOLDING |



## Selection 1 – Capital Contribution Received by Rhodes Technologies from Purdue Pharma L.P. through Affiliated Entities, April 2012

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000457                | Company Code | 401        | Fiscal Year | 2012 |
| Doc. Date  | 04/19/2012               | Posting Date | 04/17/2012 | Period      | 04   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Nbr Text  | CTW 04102012 to 04172012 |              |            |             |      |

**Transfer #2a:** \$25,000,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.

| Item | PK | Account | Account short text  | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text   |
|------|----|---------|---------------------|----------|------------|-------|----|---------------|--|
| 1    | 40 | 100010  | Cash Concentration  |          | GEN        |       |    | 25,000,000.00 | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP |
| 2    | 40 | 302032  | Capital #32 Dist BR |          | GEN        |       |    | 25,000,000.00 | DISTRIBUTION FUNDING to BR HOLDINGS ASC. LP  |
| 3    | 50 | 107416  | Invest - PH LP      |          | GEN        |       |    | 25,000,000.00 | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP |
| 4    | 50 | 100010  | Cash Concentration  |          | GEN        |       |    | 25,000,000.00 | DISTRIBUTION FUNDING to BR HOLDINGS ASC. LP  |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000478                | Company Code | 413        | Fiscal Year | 2012 |
| Doc. Date  | 04/19/2012               | Posting Date | 04/17/2012 | Period      | 04   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Nbr Text  | CTW 04102012 to 04172012 |              |            |             |      |

**Transfer #3:** \$25,000,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

**Transfer #3:** \$25,000,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text   |
|------|----|---------|----------------------|----------|------------|-------|----|---------------|--|
| 1    | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 85,500,000.00 | FUNDING from PURDUE PHARMA L.P.                |
| 2    | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 25,000,000.00 | DISTRIBUTION FUNDING from PLP ASC. HOLDINGS LP |
| 3    | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 1,470,000.00  | FUNDING from PURDUE PHARMA L.P.                |
| 4    | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 655,000.00    | FUNDING from PURDUE PHARMA L.P.                |
| 5    | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 255,000.00    | FUNDING from PURDUE PHARMA L.P.                |
| 6    | 50 | 102208  | Purdue Pharma L.P.   |          | GEN        |       |    | 85,500,000.00 | FUNDING from PURDUE PHARMA L.P.                |
| 7    | 50 | 107401  | Invest. PLP Asc.Hold |          | GEN        |       |    | 25,000,000.00 | DISTRIBUTION FUNDING from PLP ASC. HOLDINGS LP |
| 8    | 50 | 102208  | Purdue Pharma L.P.   |          | GEN        |       |    | 1,470,000.00  | FUNDING from PURDUE PHARMA L.P.                |
| 9    | 50 | 102208  | Purdue Pharma L.P.   |          | GEN        |       |    | 655,000.00    | FUNDING from PURDUE PHARMA L.P.                |
| 10   | 50 | 102208  | Purdue Pharma L.P.   |          | GEN        |       |    | 255,000.00    | FUNDING from PURDUE PHARMA L.P.                |

Source: SAP General Ledger detail

## Selection 1 – Capital Contribution Received by Rhodes Technologies from Purdue Pharma L.P. through Affiliated Entities, April 2012

|  |                                     |              |            |             |      |
|--|-------------------------------------|--------------|------------|-------------|------|
| Doc.Type : KR ( Vendor Invoice ) Normal document |                                     |              |            |             |      |
| Doc. Number                                      | 1900000088                          | Company Code | 413        | Fiscal Year | 2012 |
| Doc. Date  | 04/16/2012                          | Posting Date | 04/18/2012 | Period      | 04   |
| Calculate Tax                                    | <input checked="" type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | 41612                               |              |            |             |      |
| Doc. Currency                                    | USD                                 |              |            |             |      |

**Transfer #4a:** \$12,500,000 transfer from BR Holdings Associates L.P. to Beacon Company.

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text |
|------|----|---------|----------------------|----------|------------|-------|----|---------------|------|
| 1    | 31 | 1029194 | BEACON CO            |          | GEN        |       | U1 | 12,500,000.00 |      |
| 2    | 40 | 302026  | Capital #26 Distrib. |          | GEN        |       |    | 12,500,000.00 |      |

|  |                                     |              |            |             |      |
|--|-------------------------------------|--------------|------------|-------------|------|
| Doc.Type : KR ( Vendor Invoice ) Normal document |                                     |              |            |             |      |
| Doc. Number                                      | 1900000089                          | Company Code | 413        | Fiscal Year | 2012 |
| Doc. Date  | 04/16/2012                          | Posting Date | 04/18/2012 | Period      | 04   |
| Calculate Tax                                    | <input checked="" type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | 41612                               |              |            |             |      |
| Doc. Currency                                    | USD                                 |              |            |             |      |

**Transfer #4b:** \$12,500,000 transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text |
|------|----|---------|----------------------|----------|------------|-------|----|---------------|------|
| 1    | 31 | 1016497 | ROSEBAY MEDICAL CORP |          | GEN        |       | U1 | 12,500,000.00 |      |
| 2    | 40 | 302027  | Capital #27 Distrib. |          | GEN        |       |    | 12,500,000.00 |      |



## Selection 1 – Capital Contribution Received by Rhodes Technologies from Purdue Pharma L.P. through Affiliated Entities, April 2012

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000240                | Company Code | 230        | Fiscal Year | 2012 |
| Doc. Date  | 04/25/2012               | Posting Date | 04/22/2012 | Period      | 04   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Sdr Text  | CTW 04182012 to 04222012 |              |            |             |      |

Transfer #5a: \$12,500,000 transfer from Beacon Company to Coventry Technologies L.P.

| Item | PR | Account | Account short text  | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                              |
|------|----|---------|---------------------|----------|------------|-------|----|---------------|-----------------------------------|
| 1    | 40 | 102227  | Rhodes Technologies |          | GEN        |       |    | 25,000,000.00 | FUNDING to RHODES TECHNOLOGIES    |
| 2    | 50 | 100010  | Cash Concentration  |          | GEN        |       |    | 25,000,000.00 | FUNDING to RHODES TECHNOLOGIES    |
| 3    | 40 | 100010  | Cash Concentration  |          | GEN        |       |    | 12,500,000.00 | 4/25/2012 ROSEBAY MEDICAL COMPANY |
| 4    | 40 | 100010  | Cash Concentration  |          |            |       |    | 12,500,000.00 | 4/18/2012 BEACON COMPANY          |
| 5    | 50 | 101027  | Capital #27Contrib. |          |            |       |    | 12,500,000.00 | 4/25/2012 ROSEBAY MEDICAL COMPANY |
| 6    | 50 | 101026  | Capital #26Contrib. |          |            |       |    | 12,500,000.00 | 4/18/2012 BEACON COMPANY          |

Transfer #6: \$25,000,000 transfer from Coventry Technologies L.P. to Rhodes Technologies.

Transfer #5b: \$12,500,000 transfer from Rosebay Medical Company L.P. to Coventry Technologies L.P.

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100032232                | Company Code | 227        | Fiscal Year | 2012 |
| Doc. Date  | 04/25/2012               | Posting Date | 04/22/2012 | Period      | 04   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Sdr Text  | CTW 04182012 to 04222012 |              |            |             |      |

| Item | PR | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                                   |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|--|
| 1    | 40 | 100450  | BOA Money Market   |          | GEN        |       |    | 25,000,000.00 | MIC / BOFA MONEY MARKET                |
| 2    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 25,000,000.00 | FUNDING from COVENTRY TECHNOLOGIES, LP |
| 3    | 40 | 100040  | Chase Control ZBA  |          | GEN        |       |    | 45,377.20     | CONTROL DISBURSEMENT ACCOUNT FUNDING   |
| 4    | 40 | 100040  | Chase Control ZBA  |          | GEN        |       |    | 7,815.95      | CONTROL DISBURSEMENT ACCOUNT FUNDING   |
| 5    | 40 | 100040  | Chase Control ZBA  |          | GEN        |       |    | 1,012.07      | CONTROL DISBURSEMENT ACCOUNT FUNDING   |
| 6    | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 25,000,000.00 | MIC / BOFA MONEY MARKET                |
| 7    | 50 | 102230  | Coventry Tech, LLC |          | GEN        |       |    | 25,000,000.00 | FUNDING from COVENTRY TECHNOLOGIES, LP |

Source: SAP General Ledger detail

## Selection 1 – Capital Contribution Received by Rhodes Technologies from Purdue Pharma L.P. through Affiliated Entities, April 2012

**Transfer #1:** Authorization for \$25,124,190<sup>1</sup> transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfer #3:** Authorization for \$25,000,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

**Transfers #2a, #2b, and #2c:** Authorization for \$25,000,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.; \$62,182 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.; and \$61,908 transfer from Purdue Holdings L.P. to PLP Assoc Holdings Inc. totaling \$25,124,090.

**Transfers #4a and #4b:** Authorization for \$12,500,000 transfers from BR Holdings Associates L.P. to Beacon Company and Rosebay Medical Company L.P., totaling \$25,000,000.

million distribution for Rhodes Technologies. As you will see the \$25 million is to be covered by a distribution by Purdue Pharma L.P. 50/50 to Beacon Company and Rosebay Medical Company L.P. in the net amount of \$25 million (\$12.5 million each).

In accordance with the foregoing, please arrange for a distribution from Purdue Pharma L.P. in the gross amount of \$25,124,190 in the amounts indicated as follows:

|                                   |              |
|-----------------------------------|--------------|
| Purdue Pharma L.P. Distribution   | \$25,124,190 |
| Purdue Holdings L.P. Distribution | \$25,124,190 |
| Purdue Pharma Inc.                | \$62,182     |
| PLP Associates Holdings Inc.      | \$61,908     |
| PLP Associates Holdings L.P.      | \$25,000,000 |
|                                   | \$25,124,190 |
| To BR Holdings and then Partners  | \$25,000,000 |
| Beacon (50%)                      | \$12,500,000 |
| Rosebay (50%)                     | \$12,500,000 |

Please let me know the value date once the transfer has been initiated.

Thanks,

Tony

Anthony M. Roscilli  
 Chadbourne & Parke LLP  
 30 Rockefeller Plaza, New York, NY 10112  
 Tel: (212) 406-1700 / eFax: (212) 710-0280  
 amros@chadbourne.com / private fax: 212-406-8867

On to [redacted] Tony

<sup>1</sup> A \$100 discrepancy exists between the authorized distribution amount of \$25,124,190 and the distribution that was recorded in SAP of \$25,124,090.

Source: Email from Chadbourne & Parke LLP to Purdue containing wire instructions, dated 4/22/2012.

## Selection 1 – Capital Contribution Received by Rhodes Technologies from Purdue Pharma L.P. through Affiliated Entities, April 2012

**BR HOLDINGS ASSOCIATES L.P.**

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**Written Consent of General Partner**

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The undersigned, BR Holdings Associates Inc. (the "General Partner"), a New York corporation and the General Partner of BR Holdings Associates L.P., a Delaware limited partnership (the "Partnership"), hereby consents to the taking of the following action and directs that this consent be filed with the records of proceedings of the Partnership:

**Transfer #3:** \$25,000,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

WHEREAS, the Partnership is to receive a distribution from PLP Associates Holdings L.P. ("PLP Associates") in the amount of \$25,000,000 (the "Distribution");

NOW, THEREFORE, be it

RESOLVED, that upon receipt of the Distribution from PLP Associates, the Partnership be and it hereby is authorized to distribute \$12,500,000 to Beacon Company and \$12,500,000 to Rosebay Medical Company L.P.

Date: April 9, 2012

BR HOLDINGS ASSOCIATES L.P.  
by its general partner,  
BR Holdings Associates Inc.

By: [REDACTED]  
Stuart D. Baker  
Vice President

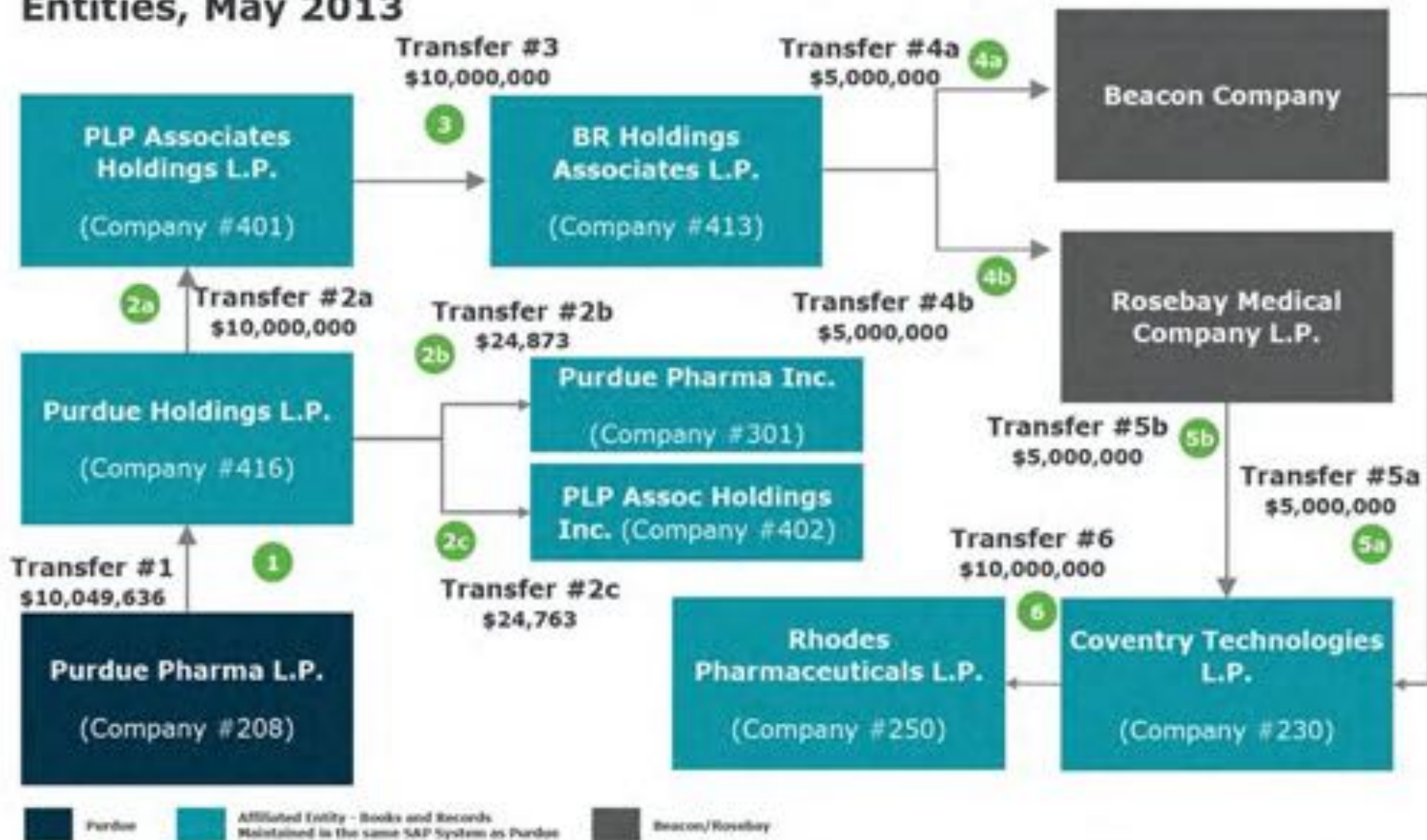
**Transfers #4a and #4b:** \$12,500,000 transfers from BR Holdings Associates L.P. to Beacon Company and Rosebay Medical Company L.P., totaling \$25,000,000.

**AlixPartners**

## **Selection 2 Rhodes Capital Contribution (2013)**



## Selection 2 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, May 2013





## Selection 2 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, May 2013

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( S/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100122322                | Company Code | 208        | Fiscal Year | 2013 |
| Doc. Date  | 04/03/2013               | Posting Date | 05/31/2013 | Period      | 05   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Nbr Text  | CTW 05272013 to 05312013 |              |            |             |      |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                          |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|-------------------------------|
| 129  | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 13,290,000.00 | MIC / BofA MONEY MARKET       |
| 130  | 50 | 100110  | Lockbox Clearing   |          | GEN        |       |    | 11,858,998.83 | AMERISOURCE                   |
| 131  | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 10,049,636.00 | FUNDING to PURDUE HOLDINGS LP |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100122322                | Company Code | 208        | Fiscal Year | 2013 |
| Doc. Date  | 04/03/2013               | Posting Date | 05/31/2013 | Period      | 05   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Nbr Text  | CTW 05272013 to 05312013 |              |            |             |      |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                          |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|-------------------------------|
| 1    | 40 | 100450  | BCA Money Market   |          | GEN        |       |    | 37,905,000.00 | MIC / BofA MONEY MARKET       |
| 2    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 30,000,000.00 | REDEMPTION of U.S. T-BILLS    |
| 3    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 18,901,827.36 | MCDISSON                      |
| 4    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 15,913,999.76 | CARDINAL HEALTH               |
| 5    | 40 | 100450  | BCA Money Market   |          | GEN        |       |    | 13,290,000.00 | MIC / BofA MONEY MARKET       |
| 6    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 11,858,998.83 | AMERISOURCE                   |
| 7    | 40 | 102416  | Purdue Holdings LP |          | GEN        |       |    | 10,049,636.00 | FUNDING to PURDUE HOLDINGS LP |

**Transfer #1: \$10,049,636**  
transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

## Selection 2 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, May 2013

|   |                          |              |            |             |      |
|---|--------------------------|--------------|------------|-------------|------|
| Doc. Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number   | 100000321                | Company Code | 416        | Fiscal Year | 2013 |
| Doc. Date   | 06/03/2013               | Posting Date | 05/31/2013 | Period      | 05   |
| Calculate Tax   | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency   | USD                      |              |            |             |      |
| Doc. Hdr Text   | CTW 05272013 to 05312013 |              |            |             |      |

| Item | FK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text   |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|--|
| 1    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 10,049,636.00 | DISTRIBUTION FUNDING from PURDUE PHARMA L.P. |
| 2    | 40 | 102401  | PLP Assoc Holdings |          | GEN        |       |    | 10,000,000.00 | FUNDING to PLP ASC. HOLDINGS LP              |
| 3    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 1,500,000.00  | DISTRIBUTION FUNDING from PURDUE PHARMA L.P. |
| 4    | 40 | 102301  | Purdue Pharma Inc. |          | GEN        |       |    | 24,873.00     | FUNDING to PURDUE PHARMA, INC.               |
| 5    | 40 | 102402  | PLP Assoc Holdings |          | GEN        |       |    | 24,763.00     | FUNDING to PLP ASSOCIATES HOLDINGS LP        |
| 6    | 50 | 102208  | Purdue Pharma L.P. |          | GEN        |       |    | 10,049,636.00 | DISTRIBUTION FUNDING from PURDUE PHARMA L.P. |
| 7    | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 10,000,000.00 | FUNDING to PLP ASSOCIATES HOLDINGS LP        |
| 8    | 50 | 102208  | Purdue Pharma L.P. |          | GEN        |       |    | 1,500,000.00  | DISTRIBUTION FUNDING from PURDUE PHARMA L.P. |
| 9    | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 24,873.00     | FUNDING to PURDUE PHARMA, INC.               |
| 10   | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 24,763.00     | FUNDING to PLP ASC. HOLDINGS, INC.           |

**Transfer #2b:** \$24,873 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

**Transfer #2c:** \$24,763 transfer from Purdue Holdings L.P. to PLP Assoc Holdings Inc.

**Transfer #1:** \$10,049,636 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

## Selection 2 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, May 2013

| Item  | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount    | Text   |
|---|----|---------|--------------------|----------|------------|-------|----|-----------|--|
| <p>Doc.Type : SA ( G/L account document ) Normal document<br/>                     Doc. Number 100000879 Company Code 301 Fiscal Year 2013<br/>                     Doc. Date 04/03/2013 Posting Date 05/31/2013 Period 05<br/>                     Calculate Tax <input type="checkbox"/><br/>                     Doc. Currency USD<br/>                     Doc. Hdr Text CTW 05272013 to 05312013</p> |    |         |                    |          |            |       |    |           |  |
| 1   | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 24,873.00 | FUNDING from PURDUE HOLDINGS LP              |
| 2   | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 2,083.33  | FUNDING from COVENTRY TECHNOLOGIES, LP (11c) |
| 3   | 50 | 102416  | Purdue Holdings LP |          | GEN        |       |    | 24,873.00 | FUNDING from PURDUE HOLDINGS LP              |
| 4   | 50 | 102290  | Coventry Tech. LLC |          | GEN        |       |    | 2,083.33  | FUNDING from COVENTRY TECHNOLOGIES, LP (11c) |
| <p>Doc.Type : SA ( G/L account document ) Normal document<br/>                     Doc. Number 100000687 Company Code 402 Fiscal Year 2013<br/>                     Doc. Date 04/03/2013 Posting Date 05/31/2013 Period 05<br/>                     Calculate Tax <input type="checkbox"/><br/>                     Doc. Currency USD<br/>                     Doc. Hdr Text CTW 05272013 to 05312013</p> |    |         |                    |          |            |       |    |           |  |
| 1   | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 24,763.00 | FUNDING from PURDUE HOLDINGS LP              |
| 2   | 50 | 102416  | Purdue Holdings LP |          | GEN        |       |    | 24,763.00 | FUNDING from PURDUE HOLDINGS LP              |

Transfer #2b: \$24,873 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

Transfer #2c: \$24,763 transfer from Purdue Holdings L.P. to PEP Assoc Holdings Inc.



## Selection 2 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, May 2013

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000921                | Company Code | 401        | Fiscal Year | 2013 |
| Doc. Date  | 06/03/2013               | Posting Date | 05/31/2013 | Period      | 05   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Mdr Text  | CIW 05272013 to 05312013 |              |            |             |      |

**Transfer #2a:** \$10,000,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                            |
|------|----|---------|----------------------|----------|------------|-------|----|---------------|---------------------------------|
| 1    | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 10,000,000.00 | FUNDING from PURDUE HOLDINGS LP |
| 2    | 40 | 102413  | BR Holdings Assoc LP |          | GEN        |       |    | 10,000,000.00 | FUNDING to BR HOLDINGS ASC. LP  |
| 3    | 50 | 102416  | Purdue Holdings LP   |          | GEN        |       |    | 10,000,000.00 | FUNDING from PURDUE HOLDINGS LP |
| 4    | 50 | 100010  | Cash Concentration   |          | GEN        |       |    | 10,000,000.00 | FUNDING to BR HOLDINGS ASC. LP  |

**Transfer #3:** \$10,000,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000983                | Company Code | 413        | Fiscal Year | 2013 |
| Doc. Date  | 06/03/2013               | Posting Date | 05/31/2013 | Period      | 05   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Mdr Text  | CIW 05272013 to 05312013 |              |            |             |      |

**Transfer #3:** \$10,000,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                              |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|-----------------------------------|
| 1    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 10,000,000.00 | FUNDING from PLP ASC. HOLDINGS LP |
| 2    | 50 | 102401  | PLP Assoc Holdings |          | GEN        |       |    | 10,000,000.00 | FUNDING from PLP ASC. HOLDINGS LP |

Source: SAP General Ledger detail

## Selection 2 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, May 2013

|  |                                     |              |            |             |      |
|--|-------------------------------------|--------------|------------|-------------|------|
| Doc.Type : KR ( Vendor Invoice ) Normal document |                                     |              |            |             |      |
| Doc. Number                                      | 1900000170                          | Company Code | 413        | Fiscal Year | 2013 |
| Doc. Date  | 05/22/2013                          | Posting Date | 05/29/2013 | Period      | 05   |
| Calculate Tax                                    | <input checked="" type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | S2213                               |              |            |             |      |
| Doc. Currency                                    | USD                                 |              |            |             |      |

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text |
|------|----|---------|----------------------|----------|------------|-------|----|---------------|------|
| 1    | 31 | 1029194 | BEACON CO            |          | GEN        |       | UI | 5,000,000.00- |      |
| 2    | 40 | 302026  | Capital #26 Distrib. |          | GEN        |       |    | 5,000,000.00  |      |

Transfer #4a: \$5,000,000 transfer from BR Holdings Associates L.P. to Beacon Company.

|  |                                     |              |            |             |      |
|--|-------------------------------------|--------------|------------|-------------|------|
| Doc.Type : KR ( Vendor Invoice ) Normal document |                                     |              |            |             |      |
| Doc. Number                                      | 1900000171                          | Company Code | 413        | Fiscal Year | 2013 |
| Doc. Date  | 05/22/2013                          | Posting Date | 05/29/2013 | Period      | 05   |
| Calculate Tax                                    | <input checked="" type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | S2213                               |              |            |             |      |
| Doc. Currency                                    | USD                                 |              |            |             |      |

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text |
|------|----|---------|----------------------|----------|------------|-------|----|---------------|------|
| 1    | 31 | 1014497 | ROSEBAY MEDICAL COMP |          | GEN        |       | UI | 5,000,000.00- |      |
| 2    | 40 | 302027  | Capital #27 Distrib. |          | GEN        |       |    | 5,000,000.00  |      |

Transfer #4b: \$5,000,000 transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.



## Selection 2 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, May 2013

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000300                | Company Code | 230        | Fiscal Year | 2013 |
| Doc. Date  | 04/03/2013               | Posting Date | 05/31/2013 | Period      | 05   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Hdr Text  | CTW 05272013 to 05312013 |              |            |             |      |

Transfer #5a: \$5,000,000 from Beacon Company to Coventry Technologies L.P.

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Codes | Tx | Amount        | Text                                 |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|--------------------------------------|
| 1    | 40 | 102250  | Rhodes Pharm LP    |          | 000        |       |    | 10,000,000.00 | FUNDING to RHODES PHARMACEUTICALS LP |
| 2    | 40 | 102301  | Purdue Pharma Inc. |          | 000        |       |    | 2,083.33      | FUNDING to PURDUE PHARMA, INC.       |
| 3    | 40 | 102200  | Purdue Pharma L.P. |          | 000        |       |    | 255.00        | FUNDING to PURDUE PHARMA L.P.        |
| 4    | 50 | 100010  | Cash Concentration |          |            |       |    | 10,000,000.00 | FUNDING to RHODES PHARMACEUTICALS LP |
| 5    | 50 | 100010  | Cash Concentration |          |            |       |    | 2,083.33      | FUNDING to PURDUE PHARMA, INC.       |
| 6    | 50 | 100010  | Cash Concentration |          |            |       |    | 255.00        | FUNDING to PURDUE PHARMA L.P.        |
| 7    | 40 | 100010  | Cash Concentration |          |            |       |    | 5,000,000.00  | 5/29/2013 BEACON                     |
| 8    | 40 | 100010  | Cash Concentration |          |            |       |    | 5,000,000.00  | 5/29/2013 ROSEBAY                    |
| 9    | 50 | 700030  | Misc. Income       | 9000230  | 000        |       |    | 5,000,000.00  | 5/29/2013 BEACON                     |
| 10   | 50 | 700030  | Misc. Income       | 9000230  | 000        |       |    | 5,000,000.00  | 5/29/2013 ROSEBAY                    |

Transfer #6: \$10,000,000 transfer from Coventry Technologies L.P. to Rhodes Pharmaceuticals L.P.

Transfer #5b: \$5,000,000 from Rosebay Medical Company L.P. to Coventry Technologies L.P.

## Selection 2 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, May 2013

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( S/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100007858                | Company Code | 250        | Fiscal Year | 2013 |
| Doc. Date  | 06/03/2013               | Posting Date | 05/31/2013 | Period      | 05   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Hdr Text  | CTW 05272013 to 05312013 |              |            |             |      |

| Item | FK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                        |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|-----------------------------|
| 1    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 10,000,000.00 | FUNDING to PURDUE PHARMA LP |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( S/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100007858                | Company Code | 250        | Fiscal Year | 2013 |
| Doc. Date  | 06/03/2013               | Posting Date | 05/31/2013 | Period      | 05   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Hdr Text  | CTW 05272013 to 05312013 |              |            |             |      |

Transfer #6: \$10,000,000 transfer from Coventry Technologies L.P. to Rhodes Pharmaceuticals L.P.

| Item | FK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text                        |
|------|----|---------|--------------------|----------|------------|-------|----|----------------|-----------------------------|
| 21   | 50 | 102230  | Coventry Tech. LLC |          | GEN        |       |    | 10,000,000.00- | FUNDING to PURDUE PHARMA LP |

## Selection 2 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, May 2013

**Licaga, Joan**

---

**From:** [REDACTED]  
**Sent:** Wednesday, May 22, 2013 2:44 PM  
**To:** [REDACTED]  
**Subject:** FPI: Rhodes Pharmaceuticals L.P. - \$10 Million Funding  
**Attachments:** Written Consent of General Partner of Purdue Pharma L.P.pdf; Written Consent of General Partner of PPHF.pdf; Written Consent of General Partner of PPF Associate Holdings L.P.pdf; Written Consent of General Partner of PH Holdings.pdf; Written Consent of General Partner of Coventry Technologies L.P.pdf

**From:** [REDACTED]  
**Sent:** Wednesday, May 22, 2013 2:43 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]; [REDACTED]  
**Subject:** FPI: Rhodes Pharmaceuticals L.P. - \$10 Million Funding

[REDACTED]

Please clear with Accounting and process.

Thank you!

[REDACTED] Finance  
Purdue Pharma L.P.  
1 [REDACTED] M [REDACTED] I [REDACTED]

**From:** Forcett, Anthony [mailto:aforcett@chadbourne.com]  
**Sent:** Wednesday, May 22, 2013 2:05 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]; Mahony, Edward; [REDACTED]  
**Subject:** Rhodes Pharmaceuticals L.P. - \$10 Million Funding

Wednesday, May 22, 2013

Dear [REDACTED]

As previously discussed attached are the following signed consents in connection with the anticipated funding of \$10 million ultimately to Rhodes Pharmaceuticals L.P.:

1. Written Consent of General Partner of Purdue Pharma L.P. ("PPH") authorizing PPH to distribute \$10,049,636 to Purdue Holdings L.P. ("PHLP").

**Transfer #1:** Authorization for \$10,049,636 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.



## Selection 2 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, May 2013



# Selection 2 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, May 2013

BR HOLDINGS ASSOCIATES L.P.

Written Consent of General Partner

The undersigned, BR Holdings Associates Inc. (the "General Partner"), a New York corporation and the General Partner of BR Holdings Associates L.P., a Delaware limited partnership (the "Partnership"), hereby consents to the taking of the following actions and directs that this consent be filed with the records of proceedings of the Partnership:

**Transfer #3: \$10,000,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.**

WHEREAS, the Partnership is to receive a distribution from PLP Associates Holdings L.P., a Delaware limited partnership ("PLP Associates"), in the amount of \$10,000,000 (the "Distribution");

NOW, THEREFORE, be it

RESOLVED, that upon receipt of the Distribution from PLP Associates, the Partnership be and is hereby authorized to distribute \$5,000,000 of ~~Beacon Company~~ and \$5,000,000 to Rosebay Medical Company L.P.

On to the  
Edward R. Mahony

**Transfers #4a and #4b: \$5,000,000 transfers from BR Holdings Associates L.P. to Beacon Company and Rosebay Medical Company L.P., totaling \$10,000,000**

RESOLVED, that the proper officers of the General Partner be and each of them hereby is authorized and directed to make, execute and deliver, or cause to be made, executed and delivered on behalf of itself and the Partnership all such agreements, documents, instruments and other papers as they may deem necessary or appropriate to carry out the purposes and intent of the foregoing resolution.

Date: May 22, 2013

BR HOLDINGS ASSOCIATES L.P.  
by its general partner,  
BR Holdings Associates Inc.

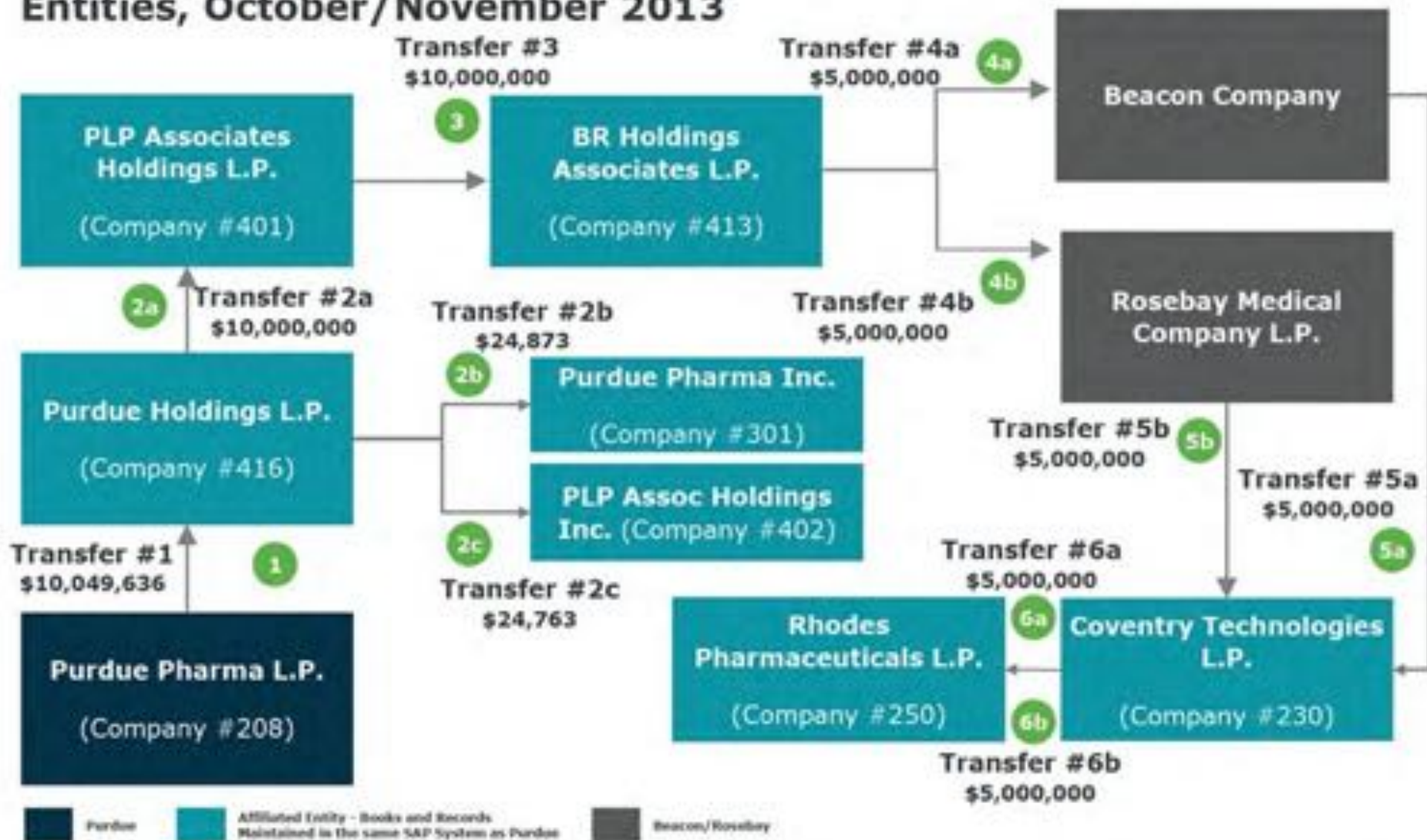
By: [Redacted]  
Shel D. Irwin  
Vice President



**AlixPartners**

## **Selection 3 Rhodes Capital Contribution (2013)**

### Selection 3 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013



### Selection 3 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100129346                | Company Code | 208        | Fiscal Year | 2013 |
| Doc. Date  | 10/25/2013               | Posting Date | 10/23/2013 | Period      | 10   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Hdr Text  | CTW 10162013 to 10232013 |              |            |             |      |

| Item | FK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                          |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|-------------------------------|
| 179  | 50 | 100110  | Lockbox Clearing   |          | GEN        |       |    | 18,422,831.65 | MCNESSON                      |
| 180  | 50 | 100110  | Lockbox Clearing   |          | GEN        |       |    | 14,578,759.19 | AMERISOURCE                   |
| 181  | 50 | 100110  | Lockbox Clearing   |          | GEN        |       |    | 14,502,799.96 | CARDINAL HEALTH               |
| 182  | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 10,049,636.00 | FUNDING to PURDUE HOLDINGS LP |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100129346                | Company Code | 208        | Fiscal Year | 2013 |
| Doc. Date  | 10/25/2013               | Posting Date | 10/23/2013 | Period      | 10   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Hdr Text  | CTW 10162013 to 10232013 |              |            |             |      |

Transfer #1: \$10,049,636 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

| Item | FK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text                          |
|------|----|---------|--------------------|----------|------------|-------|----|----------------|-------------------------------|
| 1    | 40 | 102416  | Purdue Holdings LP |          | GEN        |       |    | 131,147,751.00 | FUNDING to PURDUE HOLDINGS LP |
| 2    | 40 | 100450  | BOA Money Market   |          | GEN        |       |    | 100,000,000.00 | NIC / BOEA MONEY MARKET       |
| 3    | 40 | 102416  | Purdue Holdings LP |          | GEN        |       |    | 41,500,000.00  | FUNDING to PURDUE HOLDINGS LP |
| 4    | 40 | 100450  | BOA Money Market   |          | GEN        |       |    | 36,000,000.00  | NIC / BOEA MONEY MARKET       |
| 5    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 30,000,000.00  | REDEMPTION of U.S. T-BILLS    |
| 6    | 40 | 100430  | Money Mkt Goldman  |          | GEN        |       |    | 25,000,000.00  | GOLDMAN SACHS - MONEY MARKET  |
| 7    | 40 | 100450  | BOA Money Market   |          | GEN        |       |    | 20,500,000.00  | NIC / BOEA MONEY MARKET       |
| 8    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 18,422,831.65  | MCNESSON                      |
| 9    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 14,578,759.19  | AMERISOURCE                   |
| 10   | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 14,502,799.96  | CARDINAL HEALTH               |
| 11   | 40 | 102416  | Purdue Holdings LP |          | GEN        |       |    | 10,049,636.00  | FUNDING to PURDUE HOLDINGS LP |

Source: SAP General Ledger detail



## Selection 3 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013

|   |                          |              |            |             |      |
|---|--------------------------|--------------|------------|-------------|------|
| Doc. Type : SA ( S/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number   | 100000966                | Company Code | 416        | Fiscal Year | 2013 |
| Doc. Date   | 23.10.2013               | Posting Date | 23.10.2013 | Period      | 10   |
| Calculate Tax   | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency   | USD                      |              |            |             |      |
| Doc. Mdr Text   | CTW 10162013 to 10232013 |              |            |             |      |

**Transfer #1:** \$10,049,636 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

| Item | PK | Account | Account short text   | Transfer #2c: \$24,763 transfer from Purdue Holdings L.P. to PLP Assoc Holdings Inc. | Ta | Amount         | Text  |
|------|----|---------|----------------------|--|----|----------------|---|
| 1    | 40 | 100010  | Cash Concentration   |  |    | 131,147,751.00 | FUNDING from PURDUE PHARMA L.P.               |
| 2    | 40 | 100010  | Cash Concentration   | GEN  |    | 41,500,000.00  | FUNDING from PURDUE PHARMA L.P.               |
| 3    | 40 | 102413  | SR Holdings Assoc LP | GEN  |    | 41,500,000.00  | FUNDING to SR HOLDINGS ASC. LP                |
| 4    | 40 | 100010  | Cash Concentration   | GEN  |    | 10,049,636.00  | FUNDING from PURDUE PHARMA L.P.               |
| 5    | 50 | 102208  | Purdue Pharma L.P.   | GEN  |    | 131,147,751.00 | FUNDING from PURDUE PHARMA L.P.               |
| 6    | 50 | 102208  | Purdue Pharma L.P.   | GEN  |    | 41,500,000.00  | FUNDING from PURDUE PHARMA L.P.               |
| 7    | 50 | 100010  | Cash Concentration   | GEN  |    | 41,500,000.00  | FUNDING to SR HOLDINGS ASC. LP                |
| 8    | 50 | 102208  | Purdue Pharma L.P.   | GEN  |    | 10,049,636.00  | FUNDING from PURDUE PHARMA L.P.               |
| 9    | 40 | 302044  | Diat #44 PLPAM LP    | GEN  |    | 100,500,000.00 | DISTRIBUTION to PLP ASC. HOLDINGS LP 10/17    |
| 10   | 40 | 302044  | Diat #44 PLPAM LP    | GEN  |    | 10,000,000.00  | DISTRIBUTION to PLP ASC HOLDINGS LP 10/16     |
| 11   | 40 | 302042  | Diat #42 PP Inc      | GEN  |    | 324,591.00     | DISTRIBUTION to PURDUE PHARMA, INC. 10/17     |
| 12   | 40 | 302043  | Diat #43 PLPAM Inc   | GEN  |    | 323,140.00     | DISTRIBUTION to PLP ASC HOLDINGS, INC.        |
| 13   | 40 | 302042  | Diat #42 PP Inc      | GEN  |    | 24,873.00      | DISTRIBUTION to PURDUE PHARMA, INC. 10/16     |
| 14   | 40 | 302043  | Diat #43 PLPAM Inc   | GEN  |    | 24,763.00      | DISTRIBUTION to PLP ASC. HOLDINGS, INC. 10/16 |
| 15   | 50 | 100010  | Cash Concentration   | GEN  |    | 100,500,000.00 | DISTRIBUTION to PLP ASC. HOLDINGS LP 10/17    |
| 16   | 50 | 100010  | Cash Concentration   | GEN  |    | 10,000,000.00  | DISTRIBUTION to PLP ASCS HOLDINGS LP 10/16    |
| 17   | 50 | 100010  | Cash Concentration   | GEN  |    | 324,591.00     | DISTRIBUTION to PURDUE PHARMA, INC. 10/17     |
| 18   | 50 | 100010  | Cash Concentration   | GEN  |    | 323,140.00     | DISTRIBUTION to PLP ASC HOLDINGS, INC.        |
| 19   | 50 | 100010  | Cash Concentration   | GEN  |    | 24,873.00      | DISTRIBUTION to PURDUE PHARMA, INC. 10/16     |
| 20   | 50 | 100010  | Cash Concentration   | GEN  |    | 24,763.00      | DISTRIBUTION to PLP ASC. HOLDINGS, INC. 10/16 |

**Transfer #2b:** \$24,873 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

**Transfer #2a:** \$10,000,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.

## Selection 3 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100001021                | Company Code | 301        | Fiscal Year | 2013 |
| Doc. Date  | 10/25/2013               | Posting Date | 10/23/2013 | Period      | 10   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Mdr Text  | CTW 10162013 to 10232013 |              |            |             |      |

Transfer #2b: \$24,873 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount     | Text   |
|------|----|---------|--------------------|----------|------------|-------|----|------------|--|
| 1    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 24,873.00  | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP |
| 2    | 50 | 107416  | Invest - PH LP     |          | GEN        |       |    | 24,873.00  | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP |
| 3    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 324,591.00 | DISTRIBUTION from PURDUE HOLDINGS LP 10/17   |
| 4    | 50 | 107416  | Invest - PH LP     |          | GEN        |       |    | 324,591.00 | DISTRIBUTION from PURDUE HOLDINGS LP 10/17   |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000720                | Company Code | 402        | Fiscal Year | 2013 |
| Doc. Date  | 10/25/2013               | Posting Date | 10/23/2013 | Period      | 10   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Mdr Text  | CTW 10162013 to 10232013 |              |            |             |      |

Transfer #2c: \$24,763 transfer from Purdue Holdings L.P. to PEP Assoc Holdings Inc.

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount     | Text   |
|------|----|---------|--------------------|----------|------------|-------|----|------------|--|
| 1    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 24,763.00  | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP |
| 2    | 50 | 107416  | Invest - PH LP     |          | GEN        |       |    | 24,763.00  | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP |
| 3    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 323,160.00 | DISTRIBUTION from PURDUE HOLDINGS LP 10/17   |
| 4    | 50 | 107416  | Invest - PH LP     |          | GEN        |       |    | 323,160.00 | DISTRIBUTION from PURDUE HOLDINGS LP 10/17   |



## Selection 3 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000943                | Company Code | 401        | Fiscal Year | 2013 |
| Doc. Date  | 29.10.2013               | Posting Date | 23.10.2013 | Period      | 10   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Nbr Text  | CTW 10142013 to 10232013 |              |            |             |      |

**Transfer #2a:** \$10,000,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.

| Item | PK | Account | Account short text  | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text   |
|------|----|---------|---------------------|----------|------------|-------|----|----------------|--|
| 1    | 40 | 100010  | Cash Concentration  |          | GEN        |       |    | 10,000,000.00  | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP   |
| 2    | 50 | 107416  | Invest - PH LP      |          | GEN        |       |    | 10,000,000.00  | DISTRIBUTION FUNDING from PURDUE HOLDINGS LP   |
| 3    | 40 | 100010  | Cash Concentration  |          | GEN        |       |    | 130,500,000.00 | DISTRIBUTION from PURDUE HOLDINGS LP 10/17     |
| 4    | 40 | 302032  | Capital #32 Dist BR |          | GEN        |       |    | 130,500,000.00 | DISTRIBUTION to BR HOLDINGS ASC. LP 10/17/2013 |
| 5    | 40 | 302032  | Capital #32 Dist BR |          | GEN        |       |    | 10,000,000.00  | DISTRIBUTION to BR HOLDINGS ASC. LP 10/16      |
| 6    | 50 | 107416  | Invest - PH LP      |          | GEN        |       |    | 130,500,000.00 | DISTRIBUTION from PURDUE HOLDINGS LP 10/17     |
| 7    | 50 | 100010  | Cash Concentration  |          | GEN        |       |    | 130,500,000.00 | DISTRIBUTION to BR HOLDINGS ASC. LP 10/17/2013 |
| 8    | 50 | 100010  | Cash Concentration  |          | GEN        |       |    | 10,000,000.00  | DISTRIBUTION to BR HOLDINGS ASC. LP 10/16      |

**Transfer #3:** \$10,000,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

**Transfer #3:** \$10,000,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000611                | Company Code | 413        | Fiscal Year | 2013 |
| Doc. Date  | 10/23/2013               | Posting Date | 10/23/2013 | Period      | 10   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Nbr Text  | CTW 10142013 to 10232013 |              |            |             |      |

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount         | Text  |
|------|----|---------|----------------------|----------|------------|-------|----|----------------|---|
| 1    | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 41,500,000.00  | FUNDING from PURDUE HOLDINGS LP                   |
| 2    | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 10,000,000.00  | DISTRIBUTION FUNDING from PLP ASC. HOLDINGS LP    |
| 3    | 50 | 102416  | Purdue Holdings LP   |          | GEN        |       |    | 41,500,000.00  | FUNDING from PURDUE HOLDINGS LP                   |
| 4    | 50 | 107401  | Invest. PLP Asc.Hold |          | GEN        |       |    | 10,000,000.00  | DISTRIBUTION FUNDING from PLP ASC. HOLDINGS LP    |
| 5    | 40 | 100010  | Cash Concentration   |          | GEN        |       |    | 130,500,000.00 | DISTRIBUTION from PLP ASC. HOLDINGS LP 10/17/2013 |
| 6    | 50 | 107401  | Invest. PLP Asc.Hold |          | GEN        |       |    | 130,500,000.00 | DISTRIBUTION from PLP ASC. HOLDINGS LP 10/17/2013 |

Source: SAP General Ledger detail

### Selection 3 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : XR ( Vendor Invoice ) Normal document |                          |              |            |             |      |
| Doc. Number                                      | 1900000199               | Company Code | 413        | Fiscal Year | 2013 |
| Doc. Date  | 09/24/2013               | Posting Date | 10/16/2013 | Period      | 10   |
| Calculate Tax                                    | <input type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | 92413                    |              |            |             |      |
| Doc. Currency                                    | USD                      |              |            |             |      |

Transfer #4a: \$5,000,000 transfer from BR Holdings Associates L.P. to Beacon Company.

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Text  |
|------|----|---------|----------------------|----------|------------|-------|----|--------------|---|
| 1    | 31 | 1029154 | BEACON CO            |          | GEN        |       |    | 5,000,000.00 | PARTNER DIST. RHODES PHARMACEUTICAL FUNDING |
| 2    | 40 | 302024  | Capital #24 Distrib. |          | GEN        |       |    | 5,000,000.00 | PARTNER DIST. RHODES PHARMACEUTICAL FUNDING |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : XR ( Vendor Invoice ) Normal document |                          |              |            |             |      |
| Doc. Number                                      | 1900000200               | Company Code | 413        | Fiscal Year | 2013 |
| Doc. Date  | 09/24/2013               | Posting Date | 10/16/2013 | Period      | 10   |
| Calculate Tax                                    | <input type="checkbox"/> |              |            |             |      |
| Ref.Doc.   | 92413                    |              |            |             |      |
| Doc. Currency                                    | USD                      |              |            |             |      |

Transfer #4b: \$5,000,000 transfer from BR Holdings Associates L.P. to Rosebay Medical Company L.P.

| Item | PK | Account | Account short text   | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Text  |
|------|----|---------|----------------------|----------|------------|-------|----|--------------|---|
| 1    | 31 | 1016497 | ROSEBAY MEDICAL COMP |          | GEN        |       |    | 5,000,000.00 | PARTNER DIST. RHODES PHARMACEUTICAL FUNDING |
| 2    | 40 | 302027  | Capital #27 Distrib. |          | GEN        |       |    | 5,000,000.00 | PARTNER DIST. RHODES PHARMACEUTICAL FUNDING |

### Selection 3 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013

|   |                          |              |            |             |      |
|---|--------------------------|--------------|------------|-------------|------|
| Doc. Type : SA ( S/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number   | 100000331                | Company Code | 230        | Fiscal Year | 2013 |
| Doc. Date   | 11/11/2013               | Posting Date | 11/04/2013 | Period      | 11   |
| Calculate Tax   | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency   | USD                      |              |            |             |      |
| Doc. Rdr Text   | CTW 11012013 to 11042013 |              |            |             |      |

Transfer #5a: \$5,000,000 from Beacon Company to Coventry Technologies L.P.

| Item | PK | Account | Account short text  | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Text                                 |
|------|----|---------|---------------------|----------|------------|-------|----|--------------|--------------------------------------|
| 1    | 40 | 102250  | Rhodes Pharm LP     |          | GEI        |       |    | 5,000,000.00 | FUNDING to RHODES PHARMACEUTICALS LP |
| 2    | 50 | 100010  | Cash Concentration  |          | GEI        |       |    | 5,000,000.00 | FUNDING to RHODES PHARMACEUTICALS LP |
| 3    | 40 | 100010  | Cash Concentration  |          | GEI        |       |    | 5,000,000.00 | 11/1/2013 BEACON CO.                 |
| 4    | 50 | 301026  | Capital #26Contrib. |          |            |       |    | 5,000,000.00 | 11/1/2013 BEACON CO.                 |

Transfer #6a: \$5,000,000 transfer from Coventry Technologies L.P. to Rhodes Pharmaceuticals L.P.



## Selection 3 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000324                | Company Code | 230        | Fiscal Year | 2013 |
| Doc. Date  | 10/23/2013               | Posting Date | 10/23/2013 | Period      | 10   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Mdr Text  | CTW 10162013 to 10232013 |              |            |             |      |

Transfer #5b: \$5,000,000 from Rosebay Medical Company L.P. to Coventry Technologies L.P.

| Item | PK | Account | Account short text  | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Text                                   |
|------|----|---------|---------------------|----------|------------|-------|----|--------------|--|
| 1    | 40 | 100010  | Cash Concentration  |          | GEN        |       |    | 5,000,000.00 | FUNDING from RHODES TECHNOLOGIES (227) |
| 2    | 50 | 102227  | Rhodes Technologies |          | GEN        |       |    | 5,000,000.00 | FUNDING from RHODES TECHNOLOGIES (227) |
| 3    | 40 | 100010  | Cash Concentration  |          | GEN        |       |    | 5,000,000.00 | 10/21/2013 ROSEBAY MEDICAL COMPANY     |
| 4    | 50 | 103040  | AR Other            |          | GEN        |       |    | 5,000,000.00 | 10/21/2013 ROSEBAY MEDICAL COMPANY     |

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100000327                | Company Code | 230        | Fiscal Year | 2013 |
| Doc. Date  | 11/01/2013               | Posting Date | 10/31/2013 | Period      | 10   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Mdr Text  | CTW 10292013 to 10312013 |              |            |             |      |

Transfer #6b: \$5,000,000 transfer from Coventry Technologies L.P. to Rhodes Pharmaceuticals L.P.

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Text                                |
|------|----|---------|--------------------|----------|------------|-------|----|--------------|-------------------------------------|
| 1    | 40 | 102250  | Rhodes Pharm LP    |          | GEN        |       |    | 5,000,000.00 | FUNDING to RHODES PHARMCEUTICALS LP |
| 2    | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 5,000,000.00 | FUNDING to RHODES PHARMCEUTICALS LP |

### Selection 3 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013

| Doc.Type      | SA                       | ( S/L account document ) | Normal document |
|---------------|--------------------------|--------------------------|-----------------|
| Doc. Number   | 100009240                | Company Code             | 250             |
| Doc. Date     | 11/01/2013               | Posting Date             | 10/31/2013      |
| Calculate Tax | <input type="checkbox"/> | Fiscal Year              | 2013            |
| Doc. Currency | USD                      | Period                   | 10              |
| Doc. Nbr Text | CTW 10292013 to 10312013 |                          |                 |

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                         |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|------------------------------|
| 1    | 40 | 100010  | Cash Concentration |          | SEN        |       |    | 5,000,000.00  | FUNDING to PURDUE PHARMA LP  |
| 2    | 40 | 100010  | Cash Concentration |          | SEN        |       |    | 294,320.04    | MORRIS & DICKSON A/R RECEIPT |
| 3    | 40 | 100010  | Cash Concentration |          | SEN        |       |    | 37,404.30     | INDIVIDUAL LOCKBOX DEPOSIT   |
| 4    | 40 | 100010  | Cash Concentration |          | SEN        |       |    | 7,818.08      | SMITH DRUG COMPANY           |
| 5    | 40 | 100010  | Cash Concentration |          | SEN        |       |    | 4,798.00      | INDIVIDUAL LOCKBOX DEPOSIT   |
| 6    | 40 | 100010  | Cash Concentration |          | SEN        |       |    | 3,361.38      | ROCHESTER DRUG               |
| 7    | 40 | 100010  | Cash Concentration |          | SEN        |       |    | 2,056.94      | FSA TRUCCARE                 |
| 8    | 40 | 100010  | Cash Concentration |          | SEN        |       |    | 2,058.90      | DANZIA DRUG, INC.            |
| 9    | 50 | 102230  | Coventry Tech. LLC |          | SEN        |       |    | 5,000,000.00- | FUNDING to PURDUE PHARMA LP  |

**Transfer #6b:** \$5,000,000 transfer from Coventry Technologies L.P. to Rhodes Pharmaceuticals L.P.



### Selection 3 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013

|  |                          |              |            |             |      |
|--|--------------------------|--------------|------------|-------------|------|
| Doc.Type : SA ( G/L account document ) Normal document |                          |              |            |             |      |
| Doc. Number  | 100009359                | Company Code | 250        | Fiscal Year | 2013 |
| Doc. Date  | 11/11/2013               | Posting Date | 11/06/2013 | Period      | 11   |
| Calculate Tax  | <input type="checkbox"/> |              |            |             |      |
| Doc. Currency  | USD                      |              |            |             |      |
| Doc. Hdr Text  | CTW 11012013 to 11062013 |              |            |             |      |

| Itm | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount       | Text                         |
|-----|----|---------|--------------------|----------|------------|-------|----|--------------|------------------------------|
| 1   | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 5,000,000.00 | FUNDING to PURDUE PHARMA LP  |
| 2   | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 491,949.75   | MORRIS & DICKSON A/R RECEIPT |
| 3   | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 40,485.60    | INDIVIDUAL LOCKBOX DEPOSIT   |
| 4   | 40 | 100010  | Cash Concentration |          |            |       |    | 24,167.56    | SMITH DRUG COMPANY           |
| 5   | 40 | 100010  | Cash Concentration |          |            |       |    | 20,998.19    | INDIVIDUAL LOCKBOX DEPOSIT   |
| 6   | 40 | 100010  | Cash Concentration |          |            |       |    | 12,031.86    | ROCHESTER DRUG               |
| 7   | 40 | 100010  | Cash Concentration |          |            |       |    | 6,420.44     | INDIVIDUAL LOCKBOX DEPOSIT   |
| 8   | 40 | 100010  | Cash Concentration |          |            |       |    | 2,205.94     | HARVARD DRUG GRP.            |
| 9   | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 1,262.94     | INDIVIDUAL LOCKBOX DEPOSIT   |
| 10  | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 357.90       | MC MUTUAL DRUG               |
| 11  | 50 | 102230  | Coventry Tech. LLC |          | GEN        |       |    | 5,000,000.00 | FUNDING to PURDUE PHARMA LP  |

Transfer #6a: \$5,000,000 transfer from Coventry Technologies L.P. to Rhodes Pharmaceuticals L.P.

## Selection 3 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013

From: McClatchey, Ian [mailto:IMcClatchey@chadbourne.com]  
Sent: Tuesday, September 25, 2013 6:24 PM  
To: [REDACTED]  
Cc: Baker, Stuart D.; Mahony, Edward; Lowe, Jon; [REDACTED]; Norwalk, Anthony; Quinn-Felton, Jennifer  
Subject: Rhodes Pharmaceuticals L.P. - \$10 Million Funding

Tuesday, September 25, 2013

Dear [REDACTED],

Attached are the following signed consents in connection with the anticipated funding of \$10 million ultimately to Rhodes Pharmaceuticals L.P.:

1. Written Consent of General Partner of Purdue Pharma L.P. ("PPLP") authorizing PPLP to distribute \$10,049,636 to Purdue Holdings L.P. ("PHLP").
2. Written Consent of General Partner of PHLP authorizing PHLP to transfer \$24,873 to Purdue Pharma Inc., \$24,763 to PLP Associates Holdings Inc. and \$10 million to PLP Associates Holdings L.P.;
3. Written Consent of General Partner of PLP Associates Holdings L.P. authorizing PLP Associates Holdings L.P. to transfer \$10 million to BR Holdings Associates L.P. ("BR Holdings").
4. Written Consent of General Partner of BR Holdings authorizing BR Holdings to transfer \$5 million to Beacon Company and \$5 million to Rosebay Medical Company L.P.; and
5. Written Consent of General Partner of Coventry Technologies L.P. ("Coventry") authorizing Coventry upon receipt of \$5 million from Beacon Company and \$5 million from Rosebay Medical Company L.P. to transfer the \$10 million to Rhodes Pharmaceuticals L.P.

I will make arrangements with each of Beacon Company and Rosebay Medical Company L.P. to transfer the funds to Coventry's IPMoxan account ending in [REDACTED] upon their receipt from BR Holdings. Please let me know the expected date so I can give each of Beacon Company and Rosebay Medical Company L.P. a heads up as to when they will be expected to receive and transfer the funds to Coventry.

Please do not hesitate to contact me if you have any questions or if I may be of any assistance regarding this funding request.

Thank you,

Ian

**Transfer #1:** Authorization for \$10,049,636 transfer from Purdue Pharma L.P. to Purdue Holdings L.P.

**Transfer #3:** Authorization for \$10,000,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

**Transfers #6a and #6b:** Authorization for \$10,000,000 transfer from Coventry Technologies L.P. to Rhodes Pharmaceuticals L.P. upon receipt of \$5,000,000 transfers from Beacon Company and Rosebay Medical Company L.P., totaling \$10,000,000

**Transfers #2a, #2b, and #2c:** Authorization for \$10,000,000 transfer from Purdue Holdings L.P. to PLP Associates Holdings L.P.; \$24,873 transfer from Purdue Holdings L.P. to Purdue Pharma Inc.; and \$24,763 transfer from Purdue Holdings L.P. to PLP Assoc Holdings Inc. totaling \$10,049,636.

**Transfers #4a and #4b:** Authorization for \$5,000,000 transfers from BR Holdings Associates L.P. to Beacon Company and Rosebay Medical Company L.P., totaling \$10,000,000

### Selection 3 – Capital Contribution Received by Rhodes Pharmaceuticals L.P. from Purdue Pharma L.P. through Affiliated Entities, October/November 2013

BR HOLDINGS ASSOCIATES L.P.

Written Consent of General Partner

The undersigned, BR Holdings Associates Inc. (the "General Partner"), a New York corporation and the General Partner of BR Holdings Associates L.P., a Delaware limited partnership (the "Partnership"), hereby consents to the taking of the following actions and directs that this consent be filed with the records of proceedings of the Partnership:

WHEREAS, the Partnership is to receive a distribution from PLP Associates Holdings L.P., a Delaware limited partnership ("PLP Associates"), in the amount of \$16,000,000 (the "Distribution");

NOW, THEREFORE, be it

RESOLVED, that upon receipt of the Distribution from PLP Associates, the Partnership be and it hereby is authorized to distribute \$5,000,000 to Beacon Company and \$5,000,000 to Rosebay Medical Company L.P.; and further

RESOLVED, that the proper officers of the General Partner be and each of them jointly is authorized and directed to make, execute and deliver, or cause to be made, executed and delivered on behalf of itself and the Partnership all such agreements, documents, instruments and other papers as they may deem necessary or appropriate to carry out the purposes and intent of the foregoing resolution.

Date: September 17, 2013

BR HOLDINGS ASSOCIATES L.P.  
by its general partner,  
BR Holdings Associates Inc.

OK to [redacted]  
Edward B. Hickey

ON SEP 17 2013

Transfer #3: \$10,000,000 transfer from PLP Associates Holdings L.P. to BR Holdings Associates L.P.

Transfers #4a and #4b: \$5,000,000 transfers from BR Holdings Associates L.P. to Beacon Company and Rosebay Medical Company L.P., totaling \$10,000,000

**AlixPartners**

## **Exhibit G – Analysis of Distributions Referenced in the State Complaints Filed Against Purdue and/or the Sackler Family Members**



## Exhibit G – Analysis of Distributions Referenced in Complaints, Objectives and Procedures Performed

### Objectives

1. Review State Complaints filed against Purdue and/or Sackler Family members to identify allegations of distributions made by Purdue to or for the benefit of the Affiliated Entities.
2. Assess whether the distributions alleged in the State Complaints were or appear to have been included in Purdue’s Internal Distribution Analysis and reconcile potential discrepancies.

### Procedures Performed

1. Reviewed State Complaints filed against Purdue and/or Sackler Family members and identified the allegations of distributions made by Purdue to Affiliated Entities.

| State         | Original/Amended | Date of Complaint  |
|---------------|------------------|--------------------|
| Connecticut   | Amended          | May 6, 2019        |
| Indiana       | Original         | May 21, 2019       |
| Iowa          | Original         | May 16, 2019       |
| Kansas        | Original         | May 16, 2019       |
| Maryland      | Original         | May 16, 2019       |
| Massachusetts | Amended          | January 31, 2019   |
| New Jersey    | Original         | May 30, 2019       |
| New York      | Amended          | March 28, 2019     |
| Oklahoma      | Original         | June 30, 2017      |
| Oregon        | Original         | September 18, 2018 |
| Pennsylvania  | Original         | May 15, 2019       |
| West Virginia | Original         | May 16, 2019       |
| Wisconsin     | Original         | May 16, 2019       |

2. Quantified the dollar amounts of the distributions made by Purdue to Affiliated Entities as alleged in the State Complaints.
3. Reconciled the distributions made by Purdue to Affiliated Entities as alleged in the State Complaints to the distributions included in Purdue’s Internal Distribution Analysis.



## **Exhibit G - Analysis of Distributions Referenced in Complaints - Observations and Findings**

1. For many of the distribution amounts alleged in the State Complaints, we identified either exact or similar dollar amounts at or around the same time period that were included in Purdue's Internal Distribution Analysis.
  - For identification of either exact or similar dollar amounts at or around the same time period, we assumed that those distributions referenced in the State Complaints were included in Purdue's Internal Distribution Analysis.
2. The State Complaints alleged inexact amounts and did not always provide sufficiently detailed information and/or references to supporting documentation in order to assess whether those distributions were included in Purdue's Internal Distribution Analysis.
  - We did not find any instances where distribution amounts alleged in the State Complaints during a particular time period exceeded distributions amounts reported in Purdue's Internal Distribution Analysis for that same time period.

## Exhibit G - Reconciled Distributions Alleged in State Complaints to Purdue's Internal Distribution Analysis

1. The following tables illustrates that the annual distribution amounts reported in Purdue's Internal Distribution Analysis exceeded the alleged distributions that were included in the State Complaints aggregated by year.
  - The following pages identified which individual distributions that were alleged in the State Complaints have been identified in Purdue's Internal Distribution Analysis. The remaining distributions in the State Complaints have been included in the column name "Complaints Unidentified Individual Distributions."
  - After taking into account the Unidentified Individual Distributions, the total annual distributions reported in Purdue's Internal Distribution Analysis exceeded all of the distributions that were alleged in the State Complaints for that same year.

| Year                      | Complaints | Purdue's Internal Distribution Analysis | Complaints Sum of Individual Distributions by Year | Complaints Unidentified Alleged Distributions | Complaints Total Distributions |
|---------------------------|------------|---|--|---|--------------------------------|
| 2008                      | MA, CT     | \$ 1,292,135,359                        | \$ 1,125,000,000                                   | \$ -  | \$ 1,125,000,000               |
| 2009                      | MA         | 1,594,762,000                           | 535,000,000  | -   | 535,000,000                    |
| 2010                      | MA         | 1,626,663,503                           | 877,650,000  | 11,350,000                                    | 889,000,000                    |
| 2011                      | MA         | 1,254,856,650                           | 530,500,000  | 20,500,000                                    | 551,000,000                    |
| 2012                      | MA, CT     | 1,057,103,806                           | 242,000,000  | 176,200,000                                   | 418,200,000                    |
| 2013                      | MA, CT, IN | 953,850,252                             | 59,930,000   | 339,990,000                                   | 399,920,000                    |
| 2014                      | CT         | 832,658,451                             | 73,367,059   | 89,632,941                                    | 163,000,000                    |
| 2015                      | CT         | 906,330,390                             | 205,358,000  | -   | 205,358,000                    |
| 2016                      | CT         | 566,875,000                             | 107,000,000  | 69,142,000                                    | 176,142,000                    |
| <b>2008-2016 MA,CT,IN</b> |            | <b>\$ 10,085,235,411</b>                | <b>\$ 3,755,805,059</b>                            | <b>\$ 706,814,941</b>                         | <b>\$ 4,462,620,000</b>        |

## Exhibit G - Reconciled Distributions Alleged in State Complaints to Purdue's Internal Distribution Analysis

### Reconciliation of Distributions Listed in State Complaints to Purdue's Internal Distribution Analysis, Page 1 of 2

| Result  | Complaints Individual Distributions | Complaints Unidentified Alleged Distributions | Total Distributions Amount | Period | Complaints | Page | ¶   |
|---|-------------------------------------|---|----------------------------|--------|------------|------|-----|
| In Purdue's Internal Distribution Analysis      | \$ 250,000,000                      | \$ -  | \$ 250,000,000             | 2008   | MA         | 81   | 242 |
| In Purdue's Internal Distribution Analysis      | 325,000,000                         | -   | 325,000,000                | 2008   | MA         | 83   | 251 |
| In Purdue's Internal Distribution Analysis      | 275,000,000                         | -   | 275,000,000                | 2008   | CT         | 42   | 153 |
| In Purdue's Internal Distribution Analysis      | 275,000,000                         | -   | 275,000,000                | 2008   | CT         | 42   | 153 |
| <b>Year: 2008</b>                               | <b>\$ 1,125,000,000</b>             | <b>\$ -</b>                                   | <b>\$ 1,125,000,000</b>    |        |            |      |     |
| In Purdue's Internal Distribution Analysis      | \$ 200,000,000                      | \$ -  | \$ 200,000,000             | 2009   | MA         | 83   | 253 |
| In Purdue's Internal Distribution Analysis      | 162,000,000                         | -   | 162,000,000                | 2009   | MA         | 85   | 259 |
| In Purdue's Internal Distribution Analysis      | 173,000,000                         | -   | 173,000,000                | 2009   | MA         | 87   | 265 |
| <b>Year: 2009</b>                               | <b>\$ 535,000,000</b>               | <b>\$ -</b>                                   | <b>\$ 535,000,000</b>      |        |            |      |     |
| In Purdue's Internal Distribution Analysis      | \$ 236,650,000                      | \$ -  | \$ 236,650,000             | 2010   | MA         | 97   | 292 |
| In Purdue's Internal Distribution Analysis      | 141,000,000                         | -   | 141,000,000                | 2010   | MA         | 98   | 295 |
| In Purdue's Internal Distribution Analysis      | 260,000,000                         | -   | 260,000,000                | 2010   | MA         | 110  | 327 |
| In Purdue's Internal Distribution Analysis      | 240,000,000 <sup>1</sup>            | -   | 240,000,000                | 2010   | MA         | 108  | 320 |
| Sum of Multiple Distributions Exceeds Complaint | -                                   | 11,350,000                                    | 11,350,000                 | 2010   | MA         | 113  | 336 |
| <b>Year: 2010</b>                               | <b>\$ 877,650,000</b>               | <b>\$ 11,350,000</b>                          | <b>\$ 889,000,000</b>      |        |            |      |     |
| In Purdue's Internal Distribution Analysis      | \$ 189,700,000                      | \$ -  | \$ 189,700,000             | 2011   | MA         | 115  | 340 |
| In Purdue's Internal Distribution Analysis      | 200,000,000                         | -   | 200,000,000                | 2011   | MA         | 121  | 357 |
| In Purdue's Internal Distribution Analysis      | 140,800,000                         | -   | 140,800,000                | 2011   | MA         | 122  | 363 |
| Sum of Multiple Distributions Exceeds Complaint | -                                   | 20,500,000                                    | 20,500,000                 | 2011   | MA         | 123  | 365 |
| <b>Year: 2011</b>                               | <b>\$ 530,500,000</b>               | <b>\$ 20,500,000</b>                          | <b>\$ 551,000,000</b>      |        |            |      |     |
| In Purdue's Internal Distribution Analysis      | \$ 129,000,000                      | \$ -  | \$ 129,000,000             | 2012   | MA         | 265  | 866 |
| In Purdue's Internal Distribution Analysis      | 113,000,000                         | -   | 113,000,000                | 2012   | CT         | 42   | 153 |
| Sum of Multiple Distributions Exceeds Complaint | -                                   | 176,200,000                                   | 176,200,000                | 2012   | MA         | 265  | 886 |
| <b>Year: 2012</b>                               | <b>\$ 242,000,000</b>               | <b>\$ 176,200,000</b>                         | <b>\$ 418,200,000</b>      |        |            |      |     |

<sup>1</sup> The \$240 million distribution in 2010 includes a \$30 million distribution from Millsaw Realty L.P., apparently made at the direction of Purdue. The \$30 million distribution was not included in Purdue's combined audited financial statements, Internal Distributions Analysis or the October 19, 2018 MDL Presentation.

## Exhibit G - Reconciled Distributions Alleged in State Complaints to Purdue's Internal Distribution Analysis

### Reconciliation of Distributions Listed in State Complaints to Purdue's Internal Distribution Analysis, Page 2 of 2

| Result  | Complaints Individual Distributions | Complaints Unidentified Alleged Distributions | Total Distributions Amount | Period           | Complaints | Page | ↑   |
|---|-------------------------------------|---|----------------------------|------------------|------------|------|-----|
| In Purdue's Internal Distribution Analysis      | \$ 2,930,000                        | \$ -  | \$ 2,930,000               | 2013             | CT         | 41   | 151 |
| In Purdue's Internal Distribution Analysis      | 15,000,000                          | -   | 15,000,000                 | 2013             | CT         | 42   | 152 |
| In Purdue's Internal Distribution Analysis      | 42,000,000                          | -   | 42,000,000                 | 2013             | IN         | 95   | 313 |
| Sum of Multiple Distributions Exceeds Complaint | -                                   | 339,990,000                                   | 339,990,000                | 2013             | MA         | 143  | 421 |
| <b>Year: 2013</b>                               | <b>\$ 59,930,000</b>                | <b>\$ 339,990,000</b>                         | <b>\$ 399,920,000</b>      |                  |            |      |     |
| In Purdue's Internal Distribution Analysis      | \$ 367,059                          | \$ -  | \$ 367,059                 | 2014             | CT         | 41   | 151 |
| In Purdue's Internal Distribution Analysis      | 57,400,000                          | -   | 57,400,000                 | 2014             | CT         | 41   | 151 |
| In Purdue's Internal Distribution Analysis      | 15,600,000                          | -   | 15,600,000                 | 2014             | CT         | 41   | 151 |
| Sum of Multiple Distributions Exceeds Complaint | -                                   | 89,632,941                                    | 89,632,941                 | 2014             | CT         | 42   | 154 |
| <b>Year: 2014</b>                               | <b>\$ 73,367,059</b>                | <b>\$ 89,632,941</b>                          | <b>\$ 163,000,000</b>      |                  |            |      |     |
| In Purdue's Internal Distribution Analysis      | \$ 710,500                          | \$ -  | \$ 710,500                 | 2015             | CT         | 41   | 151 |
| In Purdue's Internal Distribution Analysis      | 2,160,000                           | -   | 2,160,000                  | 2015             | CT         | 41   | 151 |
| In Purdue's Internal Distribution Analysis      | 135,000,000                         | -   | 135,000,000                | 2015             | CT         | 41   | 151 |
| In Purdue's Internal Distribution Analysis      | 1,975,000                           | -   | 1,975,000                  | 2015             | CT         | 41   | 151 |
| In Purdue's Internal Distribution Analysis      | 60,000,000                          | -   | 60,000,000                 | 2015             | CT         | 41   | 151 |
| In Purdue's Internal Distribution Analysis      | 5,512,500                           | -   | 5,512,500                  | 2015             | CT         | 42   | 152 |
| <b>Year: 2015</b>                               | <b>\$ 205,358,000</b>               | <b>\$ -</b>                                   | <b>\$ 205,358,000</b>      |                  |            |      |     |
| In Purdue's Internal Distribution Analysis      | \$ 107,000,000                      | \$ -  | \$ 107,000,000             | 2016             | CT         | 41   | 151 |
| Sum of Multiple Distributions Exceeds Complaint | -                                   | 69,142,000                                    | 69,142,000                 | 2016             | CT         | 42   | 154 |
| <b>Year: 2016</b>                               | <b>\$ 107,000,000</b>               | <b>\$ 69,142,000</b>                          | <b>\$ 176,142,000</b>      |                  |            |      |     |
|   | <b>\$ 3,755,805,059</b>             | <b>\$ 706,814,941</b>                         | <b>\$ 4,462,620,000</b>    | <b>2008-2016</b> |            |      |     |

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## **Exhibit H - Pension Benefits Detailed Procedures Performed**



## **Exhibit H - Pension Benefits, Detailed Procedures Performed**

In order to achieve the objectives of the Pension Benefits Analysis, we performed the following procedures:

1. Obtained Purdue's Pension Plan document and other relevant information from Purdue for the purposes of quantifying the amount of Pension Benefits paid or owed to the Sackler Family members.
2. Identified the Sackler Family members referenced in these documents who received Pension Benefits or will become eligible to receive Pension Benefits.
3. Confirmed with Purdue's Director of Benefits and HRIS that no other Sackler Family members were or are eligible for Pension Benefits under Purdue's Pension Plan.
4. Reviewed and analyzed Deloitte's Pension Benefit calculation worksheets.
5. Reviewed Purdue's Pension Plan document in order to determine if the Sackler Family members who have been paid out under Purdue's Pension Plan as well as those who will receive future benefits appear eligible as defined in Purdue's Pension Plan document.

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# **Exhibit I - Travel and Expense Reimbursements Detailed Procedures Performed**

## Exhibit I – T&E Reimbursements, Detailed Procedures Performed

In order to achieve the objectives of the T&E Spend Analysis, we performed the following procedures:

1. Requested T&E report-level data for all Purdue T&E reimbursements paid on or after January 1, 2008 from Purdue's Controller and Assistant Manager of Corporate Travel.
  - Purdue was the only Purdue entity that paid T&E reimbursements to or on behalf of the Sackler Family members.
  - Purdue had records available for T&E reimbursements submitted through the current T&E system, Databasics, starting in April 2011. T&E reimbursement information prior to April 2011 has been archived and was not available.
2. Identified the Sackler Family members who submitted expense reports in Purdue's T&E system, Databasics, which went live in April 2011. No T&E reimbursements had been submitted by or paid to the Sackler Family members through the T&E reporting system after December 31, 2018.
3. Requested individual line-item detail within expense reports for the Sackler Family members from Purdue's Assistant Manager of Corporate Travel. Reviewed transactions and summarized expenses by year, expense category (as defined by Purdue), Sackler Family member name, and reimbursement type (paid American Express company credit card vs. reimbursed a Sackler Family member directly).<sup>1</sup>
  - Expense categories were taken directly from Purdue's T&E reporting system and relied on.
  - Reviewed receipts/supporting documentation submitted through Databasic with T&E reports for approximately 73% of the total dollar amount of reimbursements made to or for the benefit of the Sackler Family members. Criteria used for selections can be found on the following page.
    - Selected 343 items included in the T&E reports totaling approximately \$849,000 to determine if the expense reports contained documentation supporting the T&E reimbursements.
    - Of the 343 expenses selected, 341 (or 99.4%) items included underlying receipts/supporting documentation. This represented 99.97% of the total dollar amount of T&E reimbursements selected for review.
  - No assessment of the business reasonableness of the expenses was made.
  - No assessment of whether expenses were in compliance with Purdue's T&E policies was made.

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<sup>1</sup> Sackler Family members were issued American Express Corporate Credit Cards in their own names, which Purdue paid directly to American Express upon submission of expense reports. Purdue also issued Procurement Cards to various employees, however, none were issued to Sackler Family members.

## Exhibit I – T&E Reimbursements, Detailed Procedures Performed

4. Criteria for selecting the receipts/supporting documentation from Purdue’s T&E reporting system for review was as follows:

| Category                              |                 | Selection Criteria   |
|---------------------------------------|-----------------|----------------------|
| <b>Airline</b>                        |                 | Amounts over \$5,000 |
| <b>HCP (Health Care Professional)</b> |                 | Amounts over \$500   |
| <b>Hotel</b>                          |                 |                      |
|                                       | Due to Employee | Amounts over \$500   |
|                                       | Due to Card     | Amounts over \$1,000 |
| <b>Meals (Self)</b>                   |                 |                      |
|                                       | Due to Employee | Amounts over \$100   |
|                                       | Due to Card     | Amounts over \$100   |
| <b>Meals and Entertainment</b>        |                 |                      |
|                                       | Due to Employee | Amounts over \$500   |
|                                       | Due to Card     | Amounts over \$500   |
| <b>Taxi/Car/Ground Transportation</b> |                 |                      |
|                                       | Due to Employee | Amounts over \$400   |
|                                       | Due to Card     | Amounts over \$400   |
| <b>Miscellaneous</b>                  |                 |                      |
|                                       | Due to Employee | Amounts over \$300   |
|                                       | Due to Card     | Amounts over \$300   |

5. Identified payments made directly to the Sackler Family members recorded as T&E reimbursements in Purdue’s SAP accounts payable ledger on or after January 1, 2008. No T&E reimbursements had been submitted by or paid to the Sackler Family members through accounts payable after March 31, 2019.

## **Exhibit I – T&E Reimbursements, Detailed Procedures Performed**

6. Reviewed documentation in SAP supporting T&E reimbursements paid through accounts payable, and assigned an expense category to each T&E reimbursement to the extent sufficient detail was available in Purdue's SAP accounting system.
  - Purdue's SAP accounting system included invoices, other supporting documentation and/or descriptions for approximately 87% of the total dollar amount of T&E reimbursements paid to the Sackler Family members through accounts payable.
  
7. Obtained and reviewed Purdue's Travel Policy and Procedures in effect during the years 2008 through 2018.
  
8. Held meetings and/or communicated with Purdue employees regarding the T&E policy and reimbursement process and to gain an understanding of the accounting for and quantification of T&E reimbursements paid by Purdue.
  - A list of the Purdue employees we met with and/or communicated with about T&E reimbursements is included in Appendix A.



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## **XI. Appendix**

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## **Appendix A – Detailed List of Sources Relied Upon**

## **Appendix A – Detailed List of Sources Relied Upon**

In order to achieve the objectives of the Cash Transfers of Value Analysis, we accessed and reviewed various types of sources of information from Purdue, TXP and One Stamford Realty that we used and relied on when performing our procedures.

### **1. Entity Organizational Charts**

- Organizational charts for the Purdue and Rhodes entities and certain Affiliated Entities.

### **2. SAP Accounting System Information**

- SAP company numbers and names, and chart of accounts: Financial Tables.xlsx.
- SAP general ledger detail.
- SAP master vendor table.
- SAP accounts payable ledger.
- SAP accounts receivable ledger.
- SAP cost center detail and list of customer codes.

## Appendix A – Detailed List of Sources Relied Upon

### 3. Purdue Internally Prepared Distribution Reports

- The October 19, 2018 MDL Presentation.
- Purdue’s Internal Distribution Analysis (see Excel file named: Distributions 1995 to 2017 Actuals v7.xlsx).
- Purdue’s Notes Receivable schedule of historical activity (see Excel file named: PRALP-PPLP Notes Receivable Historical Activity through 7.31.2019v2.xlsx).
- Rhodes’s Internal Distribution Analysis (see Excel files below):
  - Coventry History – Cash Flow Statement\_since inception 2018 Revised\_05202019.xlsx.
  - Coventry Tax Distributions LTD 2008 – 2018.xlsx.

### 4. Financial Statements

- Purdue’s audited financial statements for the years ended December 31, 2008 through December 31, 2017, and unaudited financial statements for the year ended December 31, 2018.<sup>1</sup>
- Purdue and Rhodes’s combined audited financial statements for the years ended December 31, 2014 through 2015.
- Rhode’s audited financial statements for the year ended December 31, 2016.
- Internal financial statements, reports and/or SAP accounting records for PPLP, Rhodes, PPI, PLP Associates Holdings Inc. and other Affiliated Entities whose books and records are maintained in the same SAP accounting system as Purdue’s.

<sup>1</sup> For the year ended December 31, 2018, audit fieldwork has largely been completed, but the audited financial statements have not been finalized due to the pending court appointment of Ernst & Young LLP as Purdue’s auditors.



## Appendix A – Detailed List of Sources Relied Upon

### 5. Purdue’s Accounting and Approval Documentation

- Treasury department’s records with transaction information and other accounting records.
- Wire instructions, bank statements, weekly bank transaction reports and bank account check clearing reconciliations.
- Written Consents and other documents from the general partners authorizing distributions.
- Other accounting records and approval documentation available in the SAP accounting system.
- Tax calculations by Purdue’s Tax Department (now TXP).
- Information obtained from discussions and communications with Purdue and TXP employees.

### 6. State Complaints

- Complaints filed by various states against Purdue and/or the Sackler Family members:

| State         | Original/Amended | Date of Complaint  |
|---------------|------------------|--------------------|
| Connecticut   | Amended          | May 6, 2019        |
| Indiana       | Original         | May 21, 2019       |
| Iowa          | Original         | May 16, 2019       |
| Kansas        | Original         | May 16, 2019       |
| Maryland      | Original         | May 16, 2019       |
| Massachusetts | Amended          | January 31, 2019   |
| New Jersey    | Original         | May 30, 2019       |
| New York      | Amended          | March 28, 2019     |
| Oklahoma      | Original         | June 30, 2017      |
| Oregon        | Original         | September 18, 2018 |
| Pennsylvania  | Original         | May 15, 2019       |
| West Virginia | Original         | May 16, 2019       |
| Wisconsin     | Original         | May 16, 2019       |

## **Appendix A – Detailed List of Sources Relied Upon**

### **7. Payroll Records**

- Purdue payroll report detail.

### **8. Legal Expense Reports Prepared by Purdue’s Legal Operations Department**

- File provided by Legal Operations containing expenses paid to law firms that represent Sackler Family members under the Corporate Indemnity Policy. These reports listed the name of each law firm paid and the amounts invoiced to Purdue and did not include any detail as to the work performed.
- File describing all of Purdue’s corporate policies and requirements related to legal invoice processing.
- Copy of the Directors and Officers liability insurance policy.
- Minutes from the November 19, 2004 Board of Directors meeting of PPI, at which time the Corporate Indemnity Policy was adopted. The full text of the Corporate Indemnity Policy is incorporated into the minutes from that meeting.

### **9. Pension Records**

- Pension Benefit Calculation Worksheets prepared by Deloitte.
- Purdue’s Pension Plan Document.

## Appendix A – Detailed List of Sources Relied Upon

### 10. Purdue Expense Reports

- Purdue’s T&E reports from Databasics from April 2011 through December 31, 2018, including individual line-items from expense reports and available supporting documentation.
- Purdue’s SAP account payable detail and available supporting documentation related to expense reimbursements from January 1, 2008 through December 31, 2018.
- Purdue’s Travel Policy and Procedures in effect during the years 2008 through 2018.
- Transaction detail related to Purdue’s cellular phone plan costs.
- Transaction detail related to Purdue’s fleet vehicle costs, personal service employees expenses and the reimbursements of such.

### 11. Meetings with employees of Purdue, PPI, Rhodes, TXP and One Stamford Realty

| Title   | Company             | Category  |
|---|---------------------|---|
| Associate General Counsel                         | PPLP                | Compensation, Legal, and Pension                      |
| Sr. Manager, Payroll Services                     | PPLP                | Compensation  |
| Controller  | PPLP                | Cash Distributions and Travel & Expense               |
| Assistant Manager of Corporate Travel             | PPLP                | Travel & Expense                                      |
| Director of Law Department Operations             | PPLP                | Legal   |
| Director, Benefits and HRIS                       | PPLP                | Pension   |
| Associate Director, SG&A Finance                  | PPLP                | Travel & Expense                                      |
| Senior Vice President and Chief Financial Officer | PPLP and PPI        | Cash Distributions, Compensation, Legal and Pension   |
| Senior Legal Analyst                              | PPLP                | Legal   |
| Associate General Counsel                         | PPLP                | Legal   |
| Treasurer & Director Business Development Finance | PPLP                | Cash Distributions                                    |
| Vice President Finance                            | Rhodes              | Cash Distributions                                    |
| Associate Treasury Analyst                        | TXP                 | Fringe Benefits                                       |
| Transactions and Compliance Manager               | TXP                 | Cash Distributions                                    |
| Director, Finance and Accounting                  | TXP                 | Cash Distributions, Compensation and Travel & Expense |
| Vice President of Finance for PRALP               | TXP                 | Fringe Benefits                                       |
| Associate Director, Tax                           | TXP                 | Cash Distributions                                    |
| Accounting Services, Manager                      | TXP                 | Travel & Expense                                      |
| Associate Director                                | One Stamford Realty | Fringe Benefits                                       |

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## **Appendix B - List of the Sackler Family Members**

## Appendix B - List of Sackler Family Members

| Name                    | Purdue Director Begin Date | Purdue Director End Date |
|-------------------------|----------------------------|--------------------------|
| Jonathan D. Sackler     | 10/2/1990                  | 12/8/2018                |
| Ilene Sackler Lefcourt  | 10/2/1990                  | 10/9/2018                |
| Kathe A. Sackler        | 10/2/1990                  | 9/27/2018                |
| Richard S. Sackler      | 10/2/1990                  | 7/24/2018                |
| Raymond R. Sackler      | 10/2/1990                  | 7/17/2017                |
| Mortimer D. Sackler     | 10/2/1990                  | 3/24/2010                |
| Mortimer D.A. Sackler   | 1/15/1993                  | 1/16/2019                |
| Theresa E. Sackler      | 1/15/1993                  | 9/7/2018                 |
| Beverly Sackler         | 1/15/1993                  | 10/17/2017               |
| Samantha (Sackler) Hunt | 1/15/1993                  | 3/8/2003                 |
| David A. Sackler        | 7/19/2012                  | 8/14/2018                |

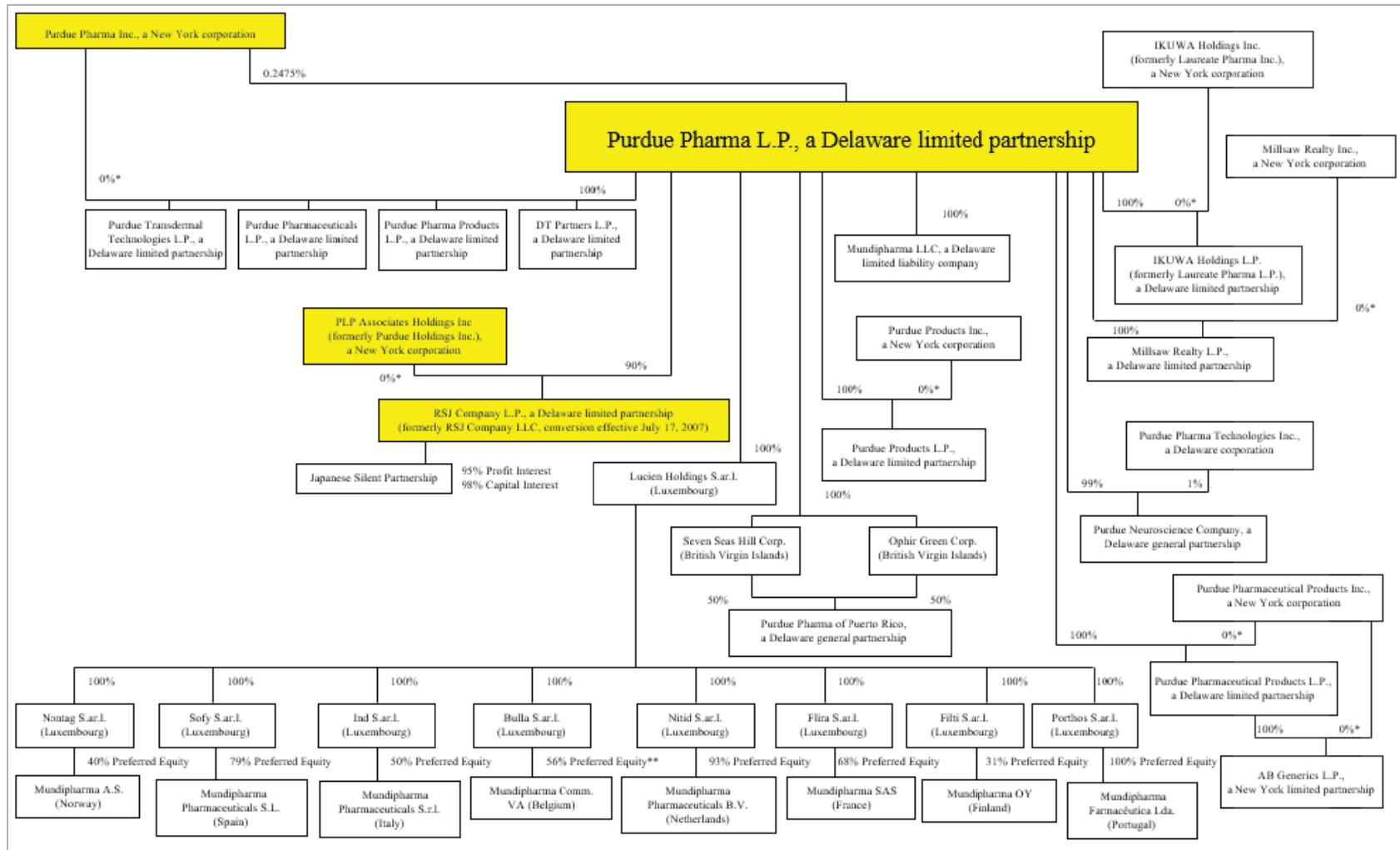
| Family Member          | Relationship                     | Title at Purdue (if applicable) |
|------------------------|----------------------------------|---------------------------------|
| Mark Sackler           |                                  | Delphian Sales Manager          |
| Karen Lefcourt-Taylor  |                                  | Consultant                      |
| Jeffrey Lefcourt       |                                  | Consultant                      |
| Marianna Sackler       | Daughter of Richard S. Sackler   | Consultant                      |
| Henry Sackler          |                                  |                                 |
| Miles Sackler          |                                  | Summer Intern                   |
| Rebecca Sackler        | Daughter of Richard S. Sackler   | Consultant                      |
| Benjamin Shack-Sackler | Son of Kathe A. Sackler          | Summer Intern                   |
| Julia Shack-Sackler    | Daughter of Kathe A. Sackler     | Summer Intern                   |
| Muriel Sackler         | Wife of Mortimer D. Sackler      |                                 |
| Susan Sackler          | Wife of Kathe A. Sackler         |                                 |
| Ben Taylor             | Husband of Karen Lefcourt-Taylor |                                 |
| Beth Sackler           | Ex-wife of Richard S. Sackler    |                                 |



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## **Appendix C - Purdue Organizational Charts and Ownership Structure**

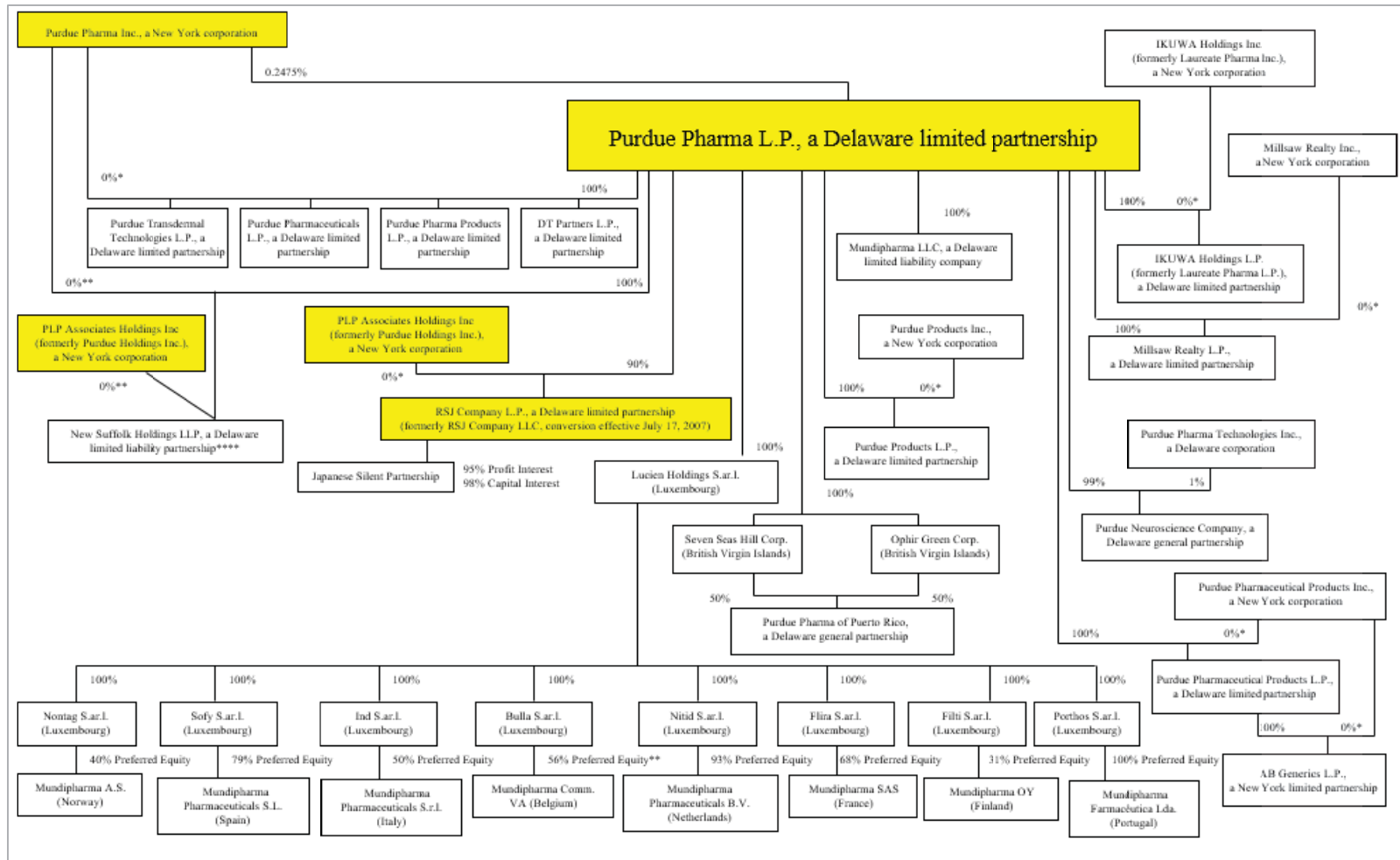
# Appendix C - Purdue Pharma L.P. Subsidiaries, January 1, 2008 through February 14, 2008



\* General Partner has no equity interest in L.P., rather the General Partner receives a service fee for acting as General Partner

\*\* The preferred stock has been characterized as Preferred Stock A and Preferred Stock B Bulla S ar l holds 100% of Preferred Stock A and Lymit Holdings S ar l holds 100% of Preferred Stock B The percentages represent the total preferred stock

# Appendix C - Purdue Pharma L.P. Subsidiaries, February 15, 2008 through December 31, 2008



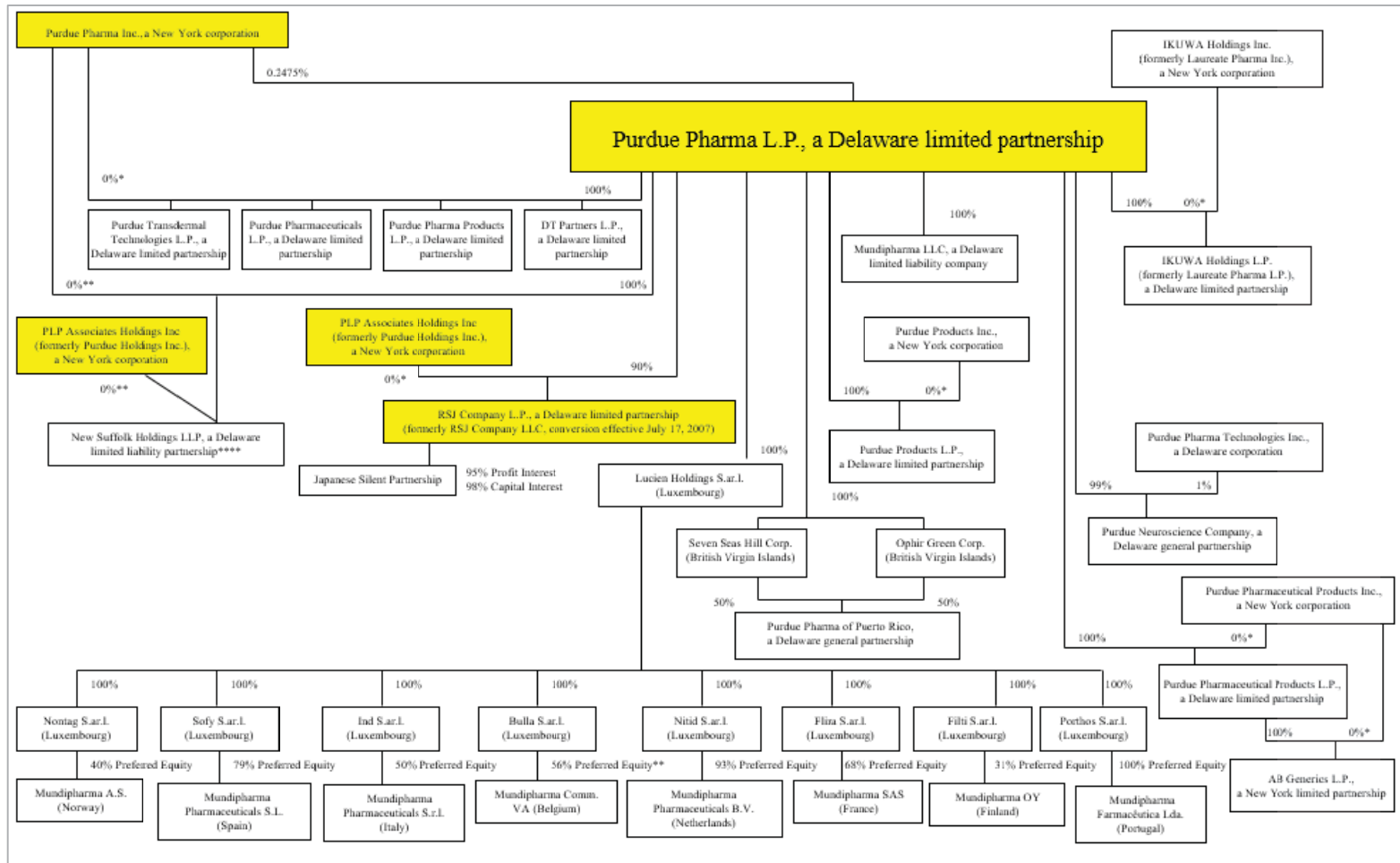
\* General Partner has no equity interest in L.P., rather the General Partner receives a service fee for acting as General Partner

\*\*Partner has no equity interest in LLP, rather the Partner receives a service fee for acting as a Partner

\*\*\* The preferred stock has been characterized as Preferred Stock A and Preferred Stock B Bulla S ar l holds 100% of Preferred Stock A and Lymit Holdings S ar l holds 100% of Preferred Stock B The percentages represent the total preferred stock

\*\*\*\* Effective as of January 1, 2008, New Suffolk Holdings LLP will invest up to €30.7 million as a silent partner in Mundipharma Vertriebsgesellschaft mBH & Co KG This silent partnership ends on December 31, 2030

# Appendix C - Purdue Pharma L.P. Subsidiaries, January 1, 2009 through April 29, 2010



\* General Partner has no equity interest in L.P., rather the General Partner receives a service fee for acting as General Partner

\*\*Partner has no equity interest in LLP, rather the Partner receives a service fee for acting as a Partner

\*\*\* The preferred stock has been characterized as Preferred Stock A and Preferred Stock B Bulla S ar l holds 100% of Preferred Stock A and Lymit Holdings S ar l holds 100% of Preferred Stock B The percentages represent the total preferred stock

\*\*\*\* Effective as of January 1, 2008, New Suffolk Holdings LLP will invest up to €30.7 million as a silent partner in Mundipharma Vertriebsgesellschaft mbH & Co KG This silent partnership ends on December 31, 2030



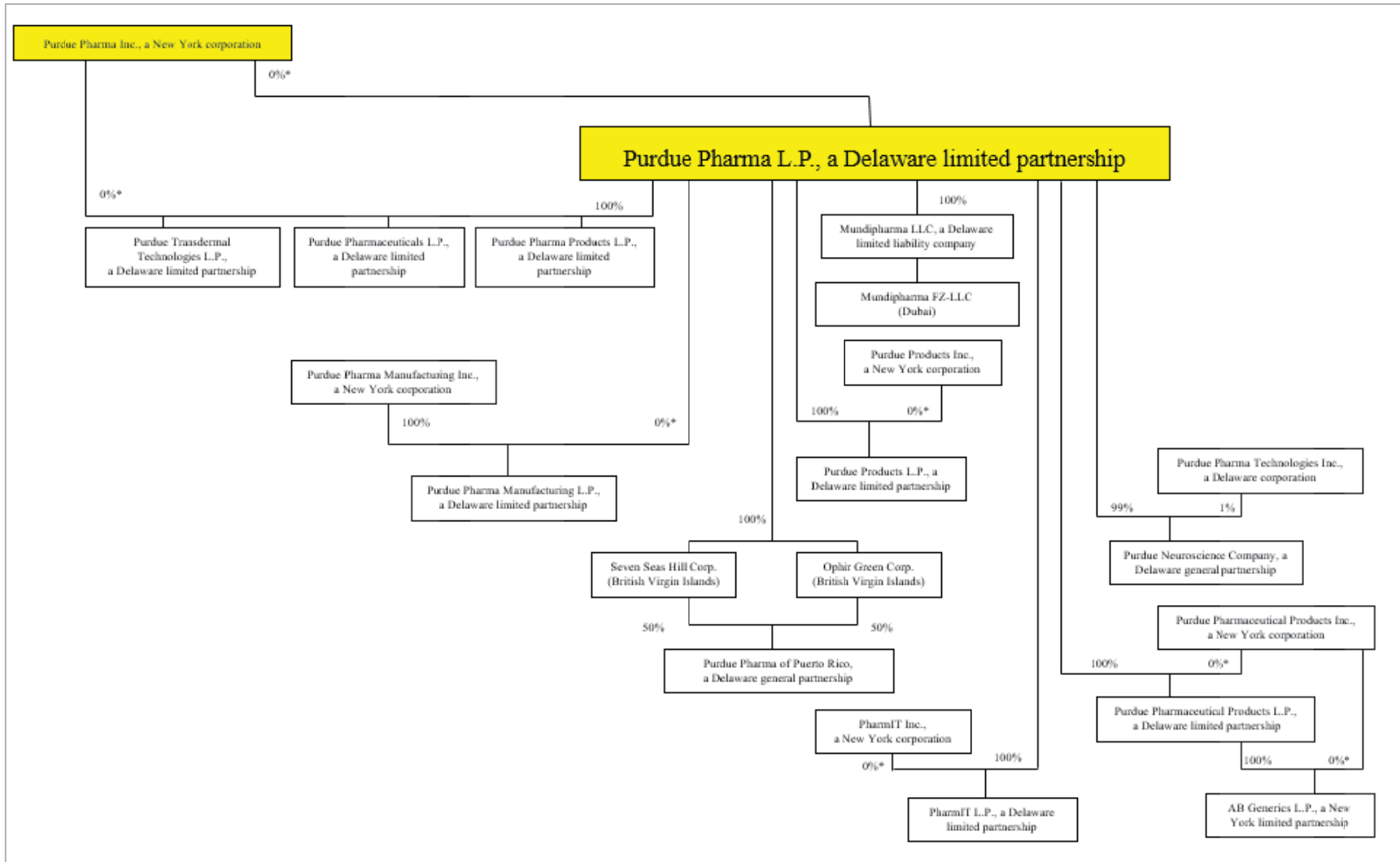






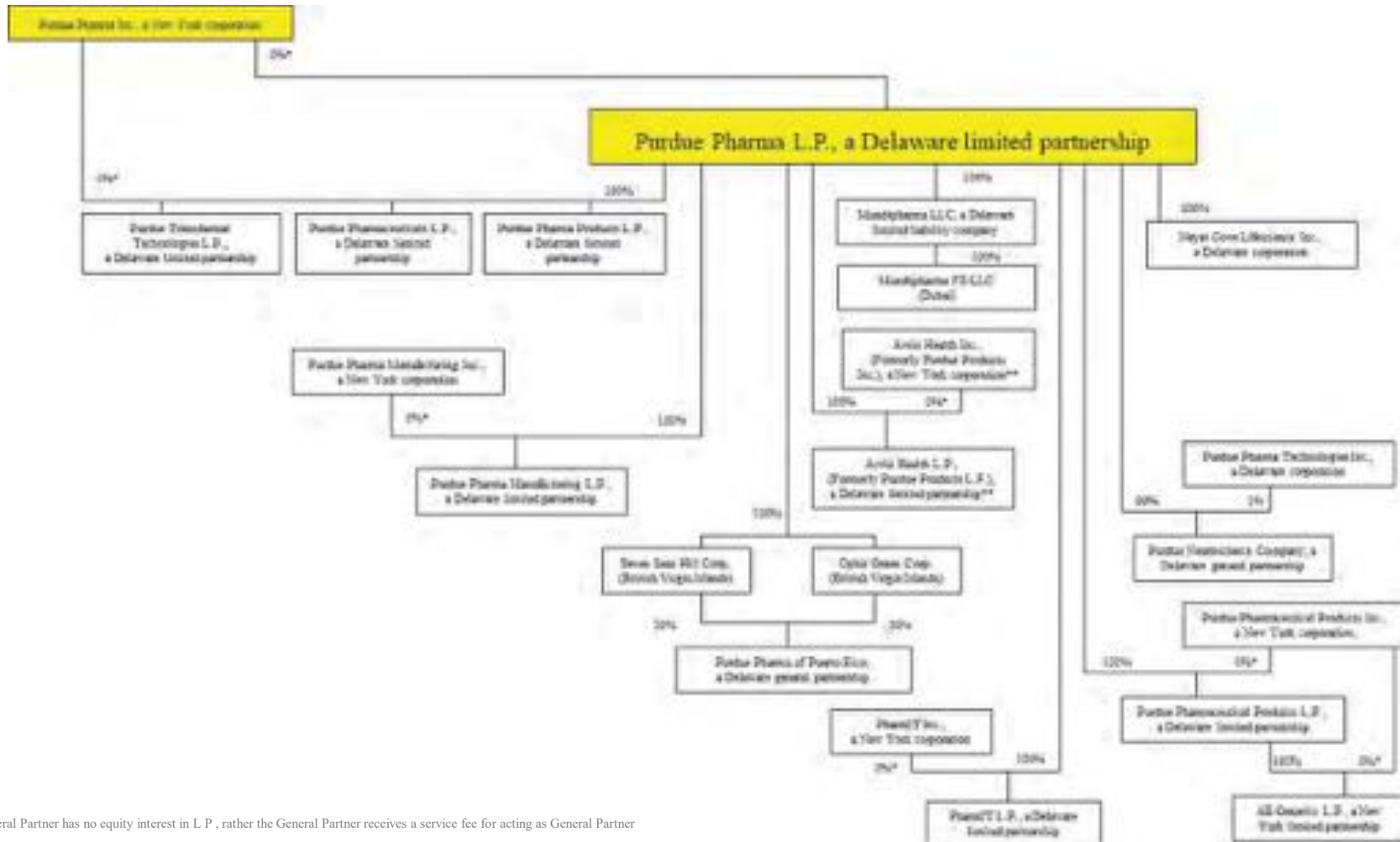


# Appendix C - Purdue Pharma L.P. Subsidiaries, December 18, 2015 through November 20, 2017



\* General Partner has no equity interest in L.P., rather the General Partner receives a service fee for acting as General Partner

# Appendix C - Purdue Pharma L.P. Subsidiaries, November 21, 2017 through August 19, 2018



\* General Partner has no equity interest in L.P., rather the General Partner receives a service fee for acting as General Partner

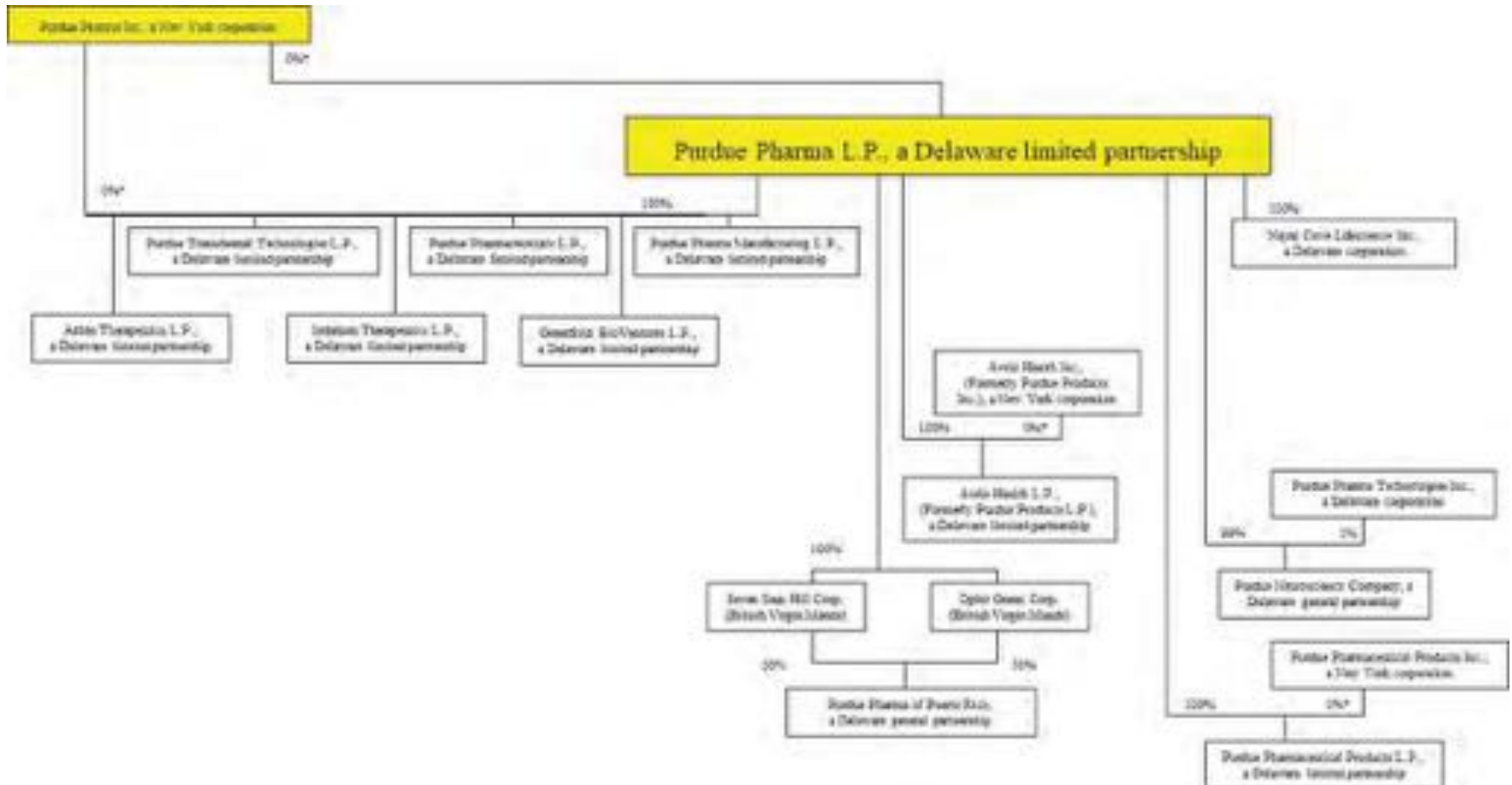
\*\* Name changes effective December 28, 2017





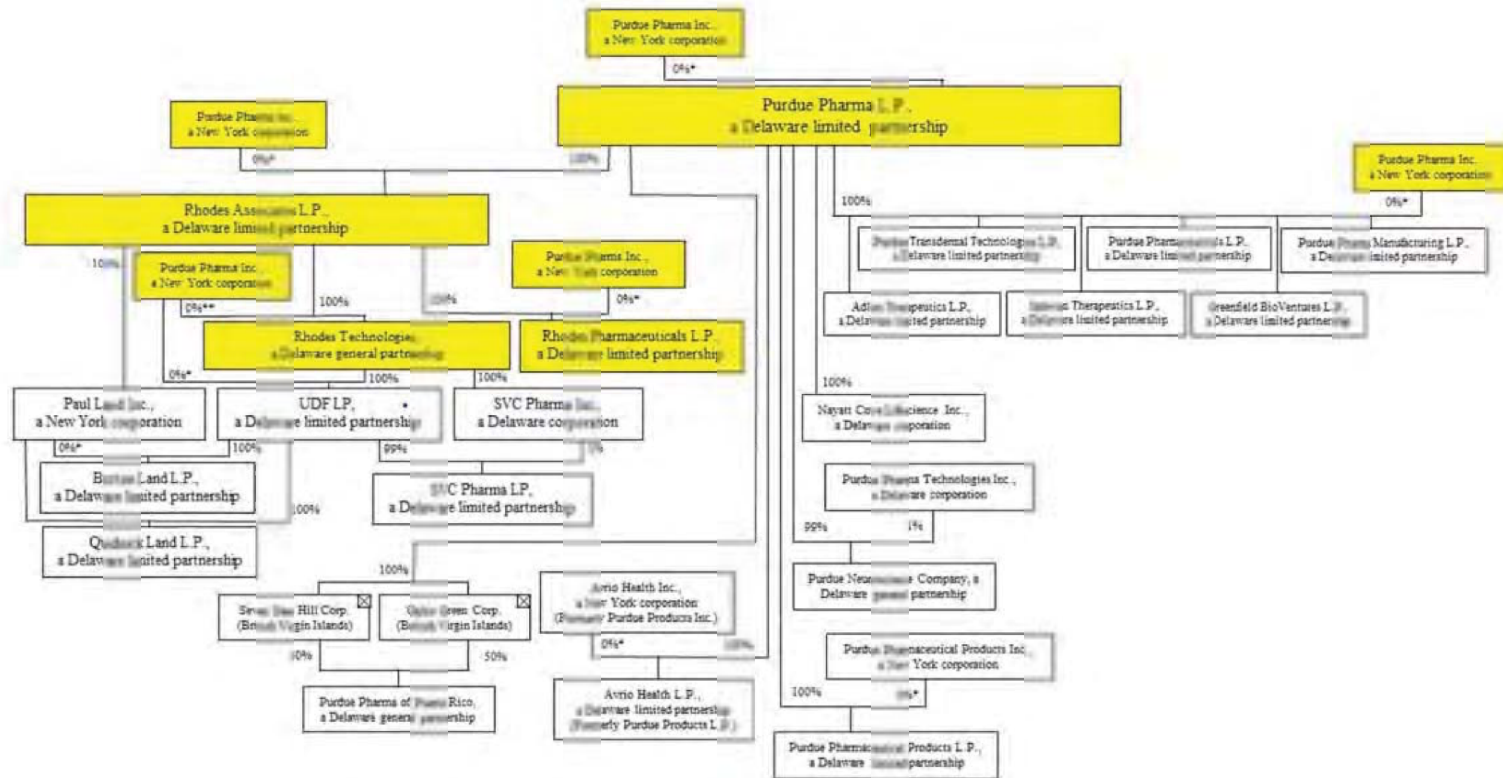


# Appendix C - Purdue Pharma L.P. Subsidiaries, October 30, 2018 through May 27, 2019



\* General Partner has no equity interest in L.P., rather the General Partner receives a service fee for acting as General Partner

# Appendix C - Purdue Pharma L.P. Ownership and Subsidiaries, May 28, 2019 to Present



\* General Partner has no equity interest in L.P., rather the General Partner receives a service fee for acting as General Partner

\*\* Partner has no equity interest in LLP, rather the Partner receives a service fee for acting as a Partner

\*\*\* BR Holdings Associates Inc is the general partner of Pharmaceutical Research Associates L.P.; Purdue Pharma Inc., PLP Associates Holdings Inc and PLP Associates Holdings L.P. are the limited partners of Pharmaceutical Research Associates L.P.





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## **Appendix D – Purdue Company Names and SAP Account Information**

## Appendix D - Cash Distribution Testing Selections – Purdue’s SAP Company Names

| Company Number | Company Name  | Description  |
|----------------|---|--|
| 208            | Purdue Pharma L.P.                                      |  |
| 301            | Purdue Pharma Inc.                                      | General Partner of Purdue Pharma L.P.                                      |
| 401            | PLP Associates Holdings L.P.                            | Limited Partner of Purdue Holdings L.P. (name changed in 2018 to PRA L.P.) |
| 402            | PLP Associates Holdings Inc.                            | General Partner of Purdue Holdings L.P. (name changed in 2018 to PRA L.P.) |
| 408            | RSJ Company L.P.  | Limited Partner of Mudipharma KK (Japan)                                   |
| 413            | BR Holdings Associates L.P.                             | Limited Partner of PLP Associates Holdings L.P.                            |
| 414            | BR Holdings Associates Inc.                             | General Partner of BR Holdings Associates L.P.                             |
| 416            | Purdue Holdings L.P. (name changed in 2018 to PRA L.P.) | Limited Partner of Purdue Pharma L.P.                                      |
| NA             | Rosebay Medical Company L.P.                            | Limited Partner of BR Holdings Associates L.P. (50%)                       |
| NA             | Beacon Company  | Limited Partner of BR Holdings Associates L.P. (50%)                       |
| NA             | Mexcus Corporation                                      | Affiliated Entity (Ex-US)  |
| NA             | Maltus Corporation                                      | Affiliated Entity (Ex-US)  |
| NA             | Mundipharma KK  | Affiliated Entity (Ex-US)  |
| NA             | Clovio Corp.  | Affiliated Entity (Ex-US)  |
| NA             | Lucien Holdings S.ar.l.                                 | Affiliated Entity (Ex-US)  |

**Note:** The books and records for these entities are not maintained in the same SAP accounting system as Purdue.

## Appendix D - Cash Distribution Testing Selections – Purdue’s SAP Account Descriptions

| SAP Number | Account Type                | SAP "Short Text"       |
|------------|-----------------------------|------------------------|
| 100010     | Asset - Cash                | Cash Concentration     |
| 102208     | Due from Associated Company | Purdue Pharma L.P.     |
| 102301     | Due from Associated Company | Purdue Pharma Inc.     |
| 102401     | Due from Associated Company | PLP Assoc Holdings     |
| 102413     | Due from Associated Company | BR Holdings Assoc L.P. |
| 102416     | Due from Associated Company | Purdue Holdings L.P.   |
| 107401     | Long Term Asset             | Invest. PLP Asc. Hold  |
| 107204     | Long Term Asset             | Invest - Purdue        |
| 107408     | Long Term Asset             | Invest. RSJ Com LLC    |
| 107416     | Long Term Asset             | Invest – PH L.P.       |

For a complete listing of account numbers and names maintained in the same SAP accounting system as Purdue refer to the excel file named Financial Tables.xlsx.

## Appendix D - Cash Distribution Testing Selections – Purdue’s SAP Account Descriptions

| SAP Number | Account Type   | SAP "Short Text"              | Description                                  |
|------------|----------------|-------------------------------|--|
| 302042     | Equity Account | Dist #42 PP Inc               | Distribution to Purdue Pharma Inc.           |
| 302045     | Equity Account | Dist #45 PH L.P.              | Distribution to Purdue Holdings L.P.         |
| 302044     | Equity Account | Dist #44 PLPAH L.P.           | Distribution to PLP Associates Holdings Inc. |
| 302032     | Equity Account | Capital #32 Dist BR           | Distribution to BR Holdings Associates L.P.  |
| 1018449    | Vendor         | BEACON TRUST COMPANY          | SAP Number = Vendor Number                   |
| 1004240    | Vendor         | UNITED STATES TREASURY        | SAP Number = Vendor Number                   |
| 1032548    | Vendor         | CLOVIO CORP                   | SAP Number = Vendor Number                   |
| 1019140    | Vendor         | LUCIEN HOLDINGS SARL          | SAP Number = Vendor Number                   |
| 1016497    | Vendor         | ROSEBAY MEDICAL<br>COMPANY LP | SAP Number = Vendor Number                   |
| 1029154    | Vendor         | BEACON CO                     | SAP Number = Vendor Number                   |
| 1033027    | Vendor         | MALTUS CORPORATION            | SAP Number = Vendor Number                   |
| 1033026    | Vendor         | MEXCUS CORPORATION            | SAP Number = Vendor Number                   |

For a complete listing of account numbers and names maintained in the same SAP accounting system as Purdue refer to the excel file named Financial Tables.xlsx.

## Appendix D - SAP Screenshot Guide for Purdue

**Document Number:** Unique transaction identification number.

**Document Date:** Date on which the original document (such as an invoice) was issued.

**Company Code:** Identifies the entity where the transaction is entered.

**Text:** Field where a description for the transaction can be provided (not required).

**Posting Date:** Date on which the entry was created.

**Account:** Identifies the general ledger accounts that are impacted by the transaction.

**Account:** Value of the transaction.

| Doc.Type      | G/L account document   Normal document |              |            |             |      |
|---------------|--|--------------|------------|-------------|------|
| Doc. Number   | 100050281                              | Company Code | 200        | Fiscal Year | 2009 |
| Doc. Date     | 17.03.2009                             | Posting Date | 16.03.2009 | Period      | 03   |
| Calculate Tax | <input type="checkbox"/>               |              |            |             |      |
| Doc. Currency | USD                                    |              |            |             |      |
| Doc. Hdr Text | CTW 03102009 to 03162009               |              |            |             |      |

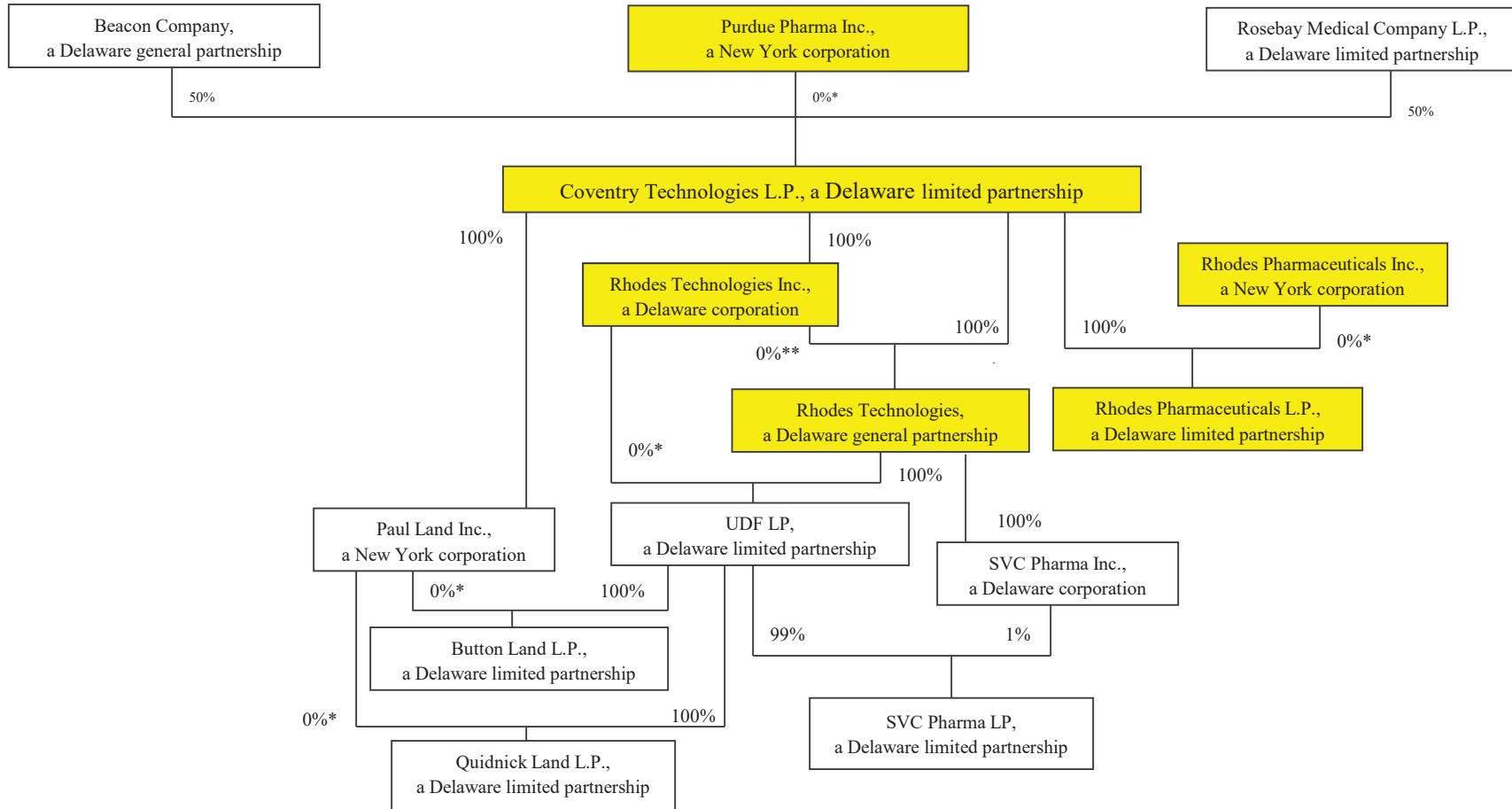
| Itm | PK | Account | Account short text | Cost Ctr | Profit Ctr | Code | Tr | Amount      | Text   |
|-----|----|---------|--------------------|----------|------------|------|----|-------------|--|
| 176 | 50 | 100010  | Cash Concentration |          | GEN        |      |    | 500.000,00- | I/C 29LP TO PURDUE PHARMA TECHNOLOGIES, INC. |
| 177 | 50 | 100010  | Cash Concentration |          | GEN        |      |    | 497.457,00- | PENDING to PURDUE PHARMA, INC.               |
| 178 | 50 | 100010  | Cash Concentration |          | GEN        |      |    | 495.164,00- | PENDING to P/LP ASC. HOLDINGS, INC.          |
| 179 | 50 | 100110  | Lockbox Clearing   |          | GEN        |      |    | 467.234,00- | AR LOCKBOX                                   |



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## **Appendix E – Rhodes Organizational Charts and Ownership Structure**

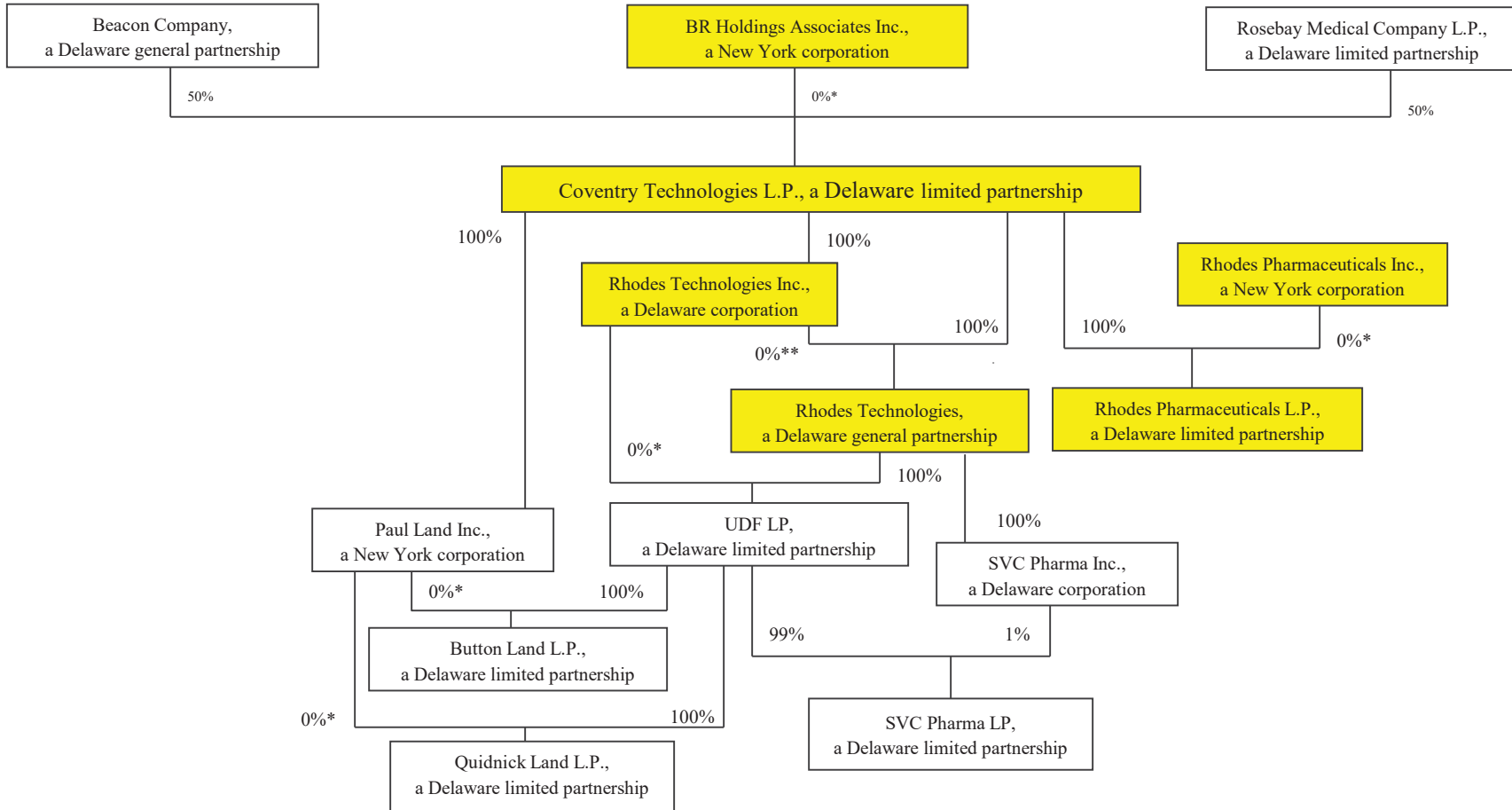
## Appendix E – Rhodes Ownership and Subsidiaries Effective January 1, 2008 through August 19, 2018



\*General Partner has no equity interest in L P , rather the General Partner receives a service fee for acting as General Partner

\*\*Managing General Partner has no equity interest in G P , rather the Managing General Partner receives a service fee for acting as Managing General Partner

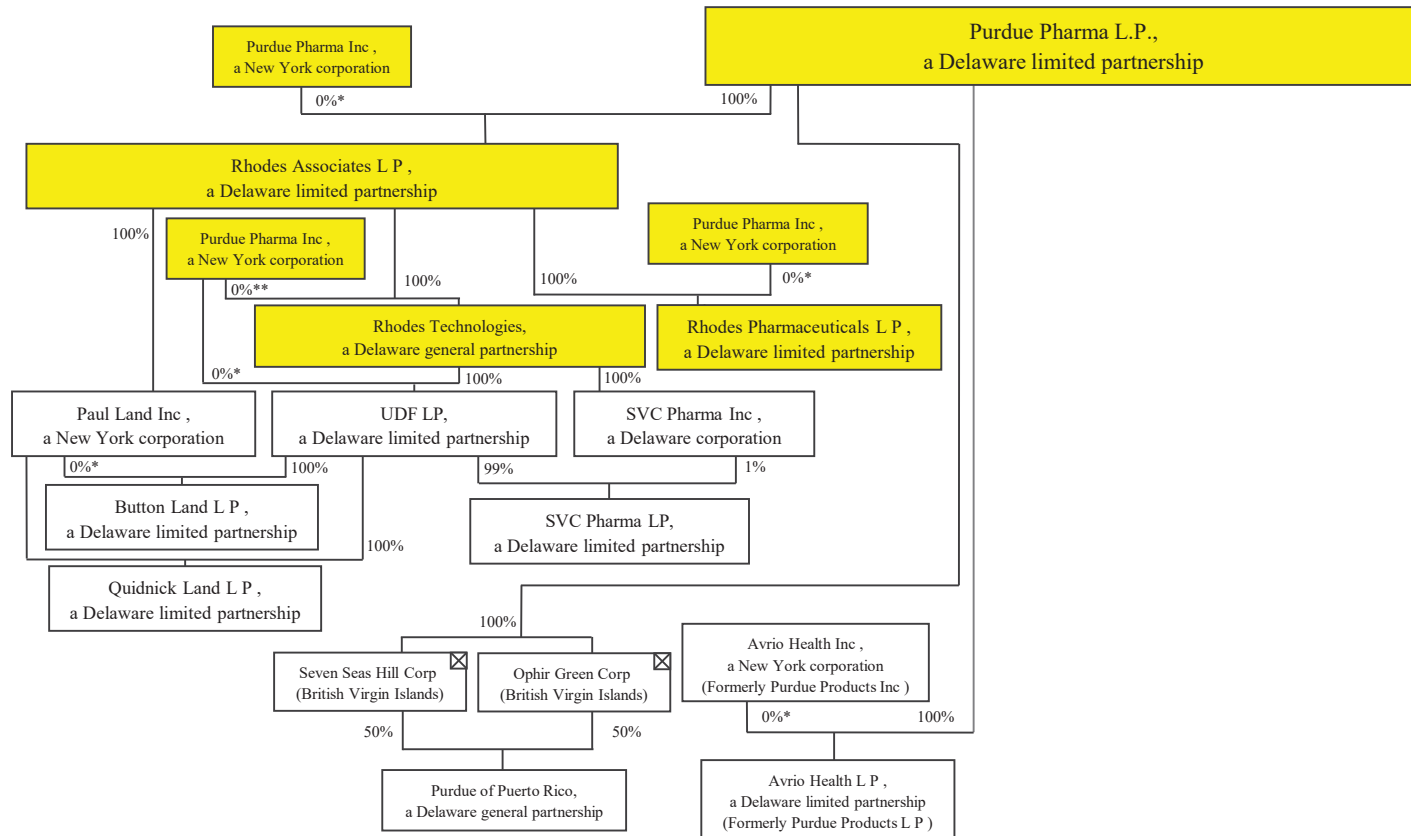
## Appendix E – Rhodes Ownership and Subsidiaries Effective August 20, 2018 through May 27, 2019



\*General Partner has no equity interest in L P , rather the General Partner receives a service fee for acting as General Partner

\*\*Managing General Partner has no equity interest in G P , rather the Managing General Partner receives a service fee for acting as Managing General Partner

## Appendix E – Rhodes Ownership and Subsidiaries Effective May 28, 2019 to Present



\* General Partner has no equity interest in L P , rather the General Partner receives a service fee for acting as General Partner

\*\* Partner has no equity interest in LLP; rather the Partner receives a service fee for acting as a Partner

\*\*\* BR Holdings Associates Inc is the general partner of Pharmaceutical Research Associates L P ; Purdue Pharma Inc , PLP Associates Holdings Inc and PLP Associates Holdings L P are the limited partners of Pharmaceutical Research Associates L P

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## **Appendix F - Rhodes Company Names and SAP Account Information**



## Appendix F - Rhodes Cash Distribution and Capital Contribution Testing Selections – SAP Company Names

| Company Number | Company Name  | Description  |
|----------------|---|--|
| 208            | Purdue Pharma L.P.                                      |  |
| 227            | Rhodes Technologies                                     |  |
| 230            | Coventry Technologies L.P.                              |  |
| 250            | Rhodes Pharmaceuticals L.P.                             |  |
| 301            | Purdue Pharma Inc.                                      | General Partner of Purdue Pharma L.P.                                      |
| 401            | PLP Associates Holdings L.P.                            | Limited Partner of Purdue Holdings L.P. (name changed in 2018 to PRA L.P.) |
| 402            | PLP Associates Holdings Inc.                            | General Partner of Purdue Holdings L.P. (name changed in 2018 to PRA L.P.) |
| 413            | BR Holdings Associates L.P.                             | Limited Partner of PLP Associates Holdings L.P.                            |
| 414            | BR Holdings Associates Inc.                             | General Partner of BR Holdings Associates L.P.                             |
| 416            | Purdue Holdings L.P. (name changed in 2018 to PRA L.P.) | Limited Partner of Purdue Pharma L.P.                                      |
| NA             | Rosebay Medical Company L.P.                            | Limited Partner of BR Holdings Associates L.P (50%)                        |
| NA             | Beacon Company  | Limited Partner of BR Holdings Associates L.P (50%)                        |

**Note:** The books and records for these entities are not maintained in the same SAP accounting system as Purdue and Rhodes.

For a complete listing of company numbers and names maintained in the same SAP accounting system as Purdue and Rhodes refer to the excel file named Financial Tables.xlsx.

## Appendix F - Rhodes Cash Distribution and Capital Contribution Testing Selections – SAP Account Descriptions

| SAP Number | Account Type                | SAP "Short Text"                     |
|------------|-----------------------------|--------------------------------------|
| 100010     | Asset - Cash                | Cash Concentration                   |
| 102208     | Due from Associated Company | Purdue Pharma L.P.                   |
| 102227     | Due from Associated Company | Rhodes Technologies                  |
| 102230     | Due from Associated Company | Coventry Technologies LLC            |
| 102250     | Due from Associated Company | Rhodes Pharmaceuticals LP            |
| 102301     | Due from Associated Company | Purdue Pharma Inc.                   |
| 102401     | Due from Associated Company | PLP Assoc Holdings                   |
| 102413     | Due from Associated Company | BR Holdings Assoc L.P.               |
| 102416     | Due from Associated Company | Purdue Holdings L.P.                 |
| 107401     | Long Term Asset             | Investment PLP Associates Holding LP |

For a complete listing of account numbers and names maintained in the same SAP accounting system as Purdue and Rhodes refer to the excel file named Financial Tables.xlsx.

## Appendix F - Rhodes Cash Distribution and Capital Contribution Testing Selections – SAP Account Descriptions

| SAP Number | Account Type    | SAP "Short Text"                        |
|------------|-----------------|---|
| 107204     | Long Term Asset | Investment Purdue                       |
| 107416     | Long Term Asset | Investment in Purdue Holdings LP        |
| 301026     | Equity Account  | Capital #26 Contribution Reigo Company  |
| 301027     | Equity Account  | Capital #27 Distribution Rosebay        |
| 302026     | Equity Account  | Capital #26 Distribution Beacon Company |
| 302042     | Equity Account  | Distribution #42 Purdue Pharma Inc.     |
| 302045     | Equity Account  | Distribution #45Purdue Holdings LP      |
| 302044     | Equity Account  | Distribution #44 PLP Assoc. Holdings LP |
| 302032     | Equity Account  | Capital #32 Distribution BR             |
| 1016497    | Vendor          | ROSEBAY MEDICAL COMPANY LP              |
| 1029154    | Vendor          | BEACON CO                               |

## Appendix F - SAP Screenshot Guide for Rhodes Technologies

**Document Number:** Unique transaction identification number.

**Document Date:** Date on which the original document (such as an invoice) was issued.

**Company Code:** Identifies the entity where the transaction is entered.

**Text:** Field where a description for the transaction can be provided (not required).

**Posting Date:** Date on which the entry was created.

**Account:** Identifies the general ledger accounts that are impacted by the transaction.

**Amount:** Value of the transaction.

| Item | PK | Account | Account short text | Cost Ctr | Profit Ctr | Order | Tx | Amount        | Text                                 |
|------|----|---------|--------------------|----------|------------|-------|----|---------------|--------------------------------------|
| 1    | 40 | 102230  | Coventry Tech. LLC |          | GEN        |       |    | 25,000,000.00 | FUNDING to COVENTRY TECHNOLOGIES LLC |
| 2    | 40 | 101150  | Payroll Suspense   |          | GEN        |       |    | 802,328.85    | PAYROLL PAYMENT                      |
| 3    | 40 | 100040  | Chase Control IBA  |          | GEN        |       |    | 191,504.91    | CONTROL DISBURSEMENT ACCOUNT FUNDING |
| 4    | 40 | 100040  | Chase Control IBA  |          | GEN        |       |    | 106,816.54    | CONTROL DISBURSEMENT ACCOUNT FUNDING |
| 5    | 40 | 100040  | Chase Control IBA  |          | GEN        |       |    | 10,894.94     | CONTROL DISBURSEMENT ACCOUNT FUNDING |
| 4    | 40 | 100010  | Cash Concentration |          | GEN        |       |    | 357.09        | MISCELLANEOUS BANK DEPOSIT           |
| 7    | 50 | 100010  | Cash Concentration |          | GEN        |       |    | 25,000,000.00 | FUNDING to COVENTRY TECHNOLOGIES LLC |

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## **XII. Disclaimer and Statement of Limiting Conditions**



## **XII. Disclaimer and Statement of Limiting Conditions**

This Cash Transfers of Value Report and the related analysis has been prepared at the direction of the Special Committee and Counsel. THIS CASH TRANSFERS OF VALUE REPORT IS NOT INTENDED TO BE RELIED UPON BY ANY PARTY OTHER THAN PURDUE, PPI, RHODES, THE SPECIAL COMMITTEE OR COUNSEL, OR INDUCE ACTION BY ANY PARTY.

The information contained herein is based upon financial and other data provided to AlixPartners by Counsel, the management and staff of Purdue, PPI, Rhodes, TXP and One Stamford Realty, and publicly available information, which was available and reviewed as of the date of this Cash Transfers of Value Report. The depth of the analyses may be limited in some respects due to the extent and sufficiency of available information. AlixPartners further relied on the assurance of Counsel and management and staff of Purdue, PPI, Rhodes, TXP and One Stamford Realty that they were unaware of any facts that would make the information provided to AlixPartners incomplete or misleading. In preparing this Cash Transfers of Value Report, AlixPartners has assumed, without any independent verification, the accuracy and completeness of all information available from public sources, Counsel, Purdue, PPI, Rhodes, TXP and One Stamford Realty or which was otherwise provided to us.

AlixPartners has not subjected the information contained herein to an examination in accordance with generally accepted auditing or attestation standards. Had AlixPartners performed such an examination, certain matters might have come to our attention that may have caused us to report different findings and observations herein. Accordingly, AlixPartners cannot and does not express an opinion on the information and does not assume any responsibility for the accuracy or correctness of the underlying financial or other data, information and assessments upon which this Cash Transfers of Value Report is based. The analysis performed was on a "level-of-effort" basis; that is, the depth of our analyses and extent of our authentication of the information may be limited in some respects due to the extent and sufficiency of available information, time constraints dictated by the circumstances, and other factors. Additionally, AlixPartners is not licensed to provide legal advice. Accordingly, nothing in this Cash Transfers of Value Report should be construed as legal advice or opinion.

Many of the observations included in this Cash Transfers of Value Report are based upon representations, both written and verbal, made by Counsel and employees of Purdue, PPI, Rhodes, TXP and One Stamford Realty. We give no assurances as to the accuracy of these representations and are not responsible whatsoever for misrepresentations made, if any. Information in this Cash Transfers of Value Report is non-public and considered highly confidential by Counsel and Purdue. Amounts included throughout this Cash Transfers of Value Report represent approximates and may include rounding differences.

This Cash Transfers of Value Report is incomplete without AlixPartners's accompanying verbal presentation and is based on the information and documents reviewed as of the date of this Cash Transfers of Value Report, and review of any additional documents may change the information included herein. The information in this Cash Transfers of Value Report reflects conditions and the views of AlixPartners as of this date, all of which are subject to change. AlixPartners undertakes no obligation to update or provide any revisions to this Cash Transfers of Value Report to reflect events, circumstances or changes that occur after the date this Cash Transfers of Value Report was prepared. Neither this Cash Transfers of Value Report nor any of its contents may be copied, reproduced, disseminated, quoted or referred to in any presentation, agreement or document with or without attribution to AlixPartners.

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**WHEN IT REALLY MATTERS.**