EXHIBIT B

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE NAMENDA INDIRECT PURCHASER ANTITRUST LITIGATION	**Case No. 1:15-cv-6549-CM-RWL**

PLAN OF ALLOCATION

I. Amount Payable To A Claimant

1. If a person or entity ("Claimant") submitting a Claim Form is not a member of either of the classes or that requested exclusion from the class, then that Claimant shall not be entitled to any distribution from the settlements. If a Claimant is a member of one or more classes, then that Claimant's eligibility to participate in this Plan of Allocation, and the amount of payment the Claimant shall receive (if any), is described below. The settlement funds shall be distributed to Eligible Claimants as follows:

II. Definitions

1. "Allocation Pool" shall mean the Consumer Generic Pool, Third-Party Payor Generic Pool, and Third Party Payor Brand Pool defined below.

A. "Consumer Generic Pool" shall mean 45.2% of the Net Settlement Amount from the aggregate settlement funds paid by the Generic Defendants (defined in the Notice).

B. "Third Party Payor Generic Pool" shall mean 54.8% of the Net Settlement Amount paid by the Generic Defendants (defined in the Notice).

C. "Third Party Payor Brand Pool" shall mean 100% of the Net Settlement Amount paid by the Brand Defendants (defined in the Notice).

2. "Brand Defendant Class" shall mean All Third-Party Payors who

indirectly purchased, and/or paid, and/or provided reimbursement for, some or all of the purchase price for branded Namenda IR 5 or 10 mg tablets, their AB-rated generic equivalents, and/or Namenda XR capsules, other than for resale in Alabama, Arizona, California, D.C., Florida, Hawaii, Idaho, Illinois, Iowa, Kansas, Maine, Massachusetts, Michigan, Minnesota, Mississippi, Nebraska, Nevada, New Hampshire, New Mexico, New York, North Carolina, North Dakota, Oregon, Rhode Island (for purchases after July 15, 2013), South Dakota, Tennessee, Utah, Vermont, West Virginia, and Wisconsin, for consumption by themselves, or their members, employees, insureds, participants, or beneficiaries, from June 1, 2012 through December 31, 2017 subject to the specific exclusions identified in the Settlement Agreement.

3. "Brand Defendant Settlement" shall mean the Settlement Agreement dated October ___, 2022, and as described in the Notice.

4. "Brand Qualifying Claim" shall mean the amount purchased, paid for, or provided reimbursement for the Alzheimer's Disease Drug, Namenda IR 5 or 10 mg tablets, their AB-rated generic equivalents, and/or Namenda XR capsules, between June 1, 2012 through December 31, 2017 by members of the Brand Defendant Class.

5. "Class States" shall mean: Alabama, Arizona, California, D.C., Florida, Hawaii, Idaho, Illinois, Iowa, Kansas, Maine, Massachusetts, Michigan, Minnesota, Mississippi, Nebraska, Nevada, New Hampshire, New Mexico, New York, North Carolina, North Dakota, Oregon, Rhode Island (for purchases after July 15, 2013), South Dakota, Tennessee, Utah, Vermont, West Virginia, and Wisconsin.

6. "Consumer Claim Form" shall mean the document titled "Consumer Claim Form," which is available for download at www.lnreNamendaAntitrustLitigation.com, or by calling l-800-302-7323. The timeliness and validity of a Claimant's Consumer Claim Form

shall be determined by the Notice and Claims Administrator.

7. "Eligible Claimant" shall mean any member of the classes that submits a timely and valid Claim Form for the Allocation Pool in which he/she/or it is a member of that class.

8. "Generic Defendant Class" shall mean All persons or entities in the United States and its territories who indirectly purchased, paid and/or provided reimbursement for some or all of the purchase price for branded Namenda IR 5 or 10 mg tablets, or Namenda XR capsules, for consumption by themselves, their families, or their members, employees, insureds, participants, or beneficiaries, other than for resale, at any time during the period from April 14, 2010 through the date that the anticompetitive effects of Generic Defendants unlawful conduct ceases, subject to the specific exclusions identified in the Settlement Agreements. The Teva settlement includes Namenda IR 5 or 10 mg tablets AB-Rated equivalents.

9. "Generic Defendant Settlement" shall mean the following Generic Settlement Agreements: 1) Amneal Pharmaceuticals LLC, Sun Pharmaceutical Industries Ltd., and Upsher-Smith Laboratories, LLC settlement agreement executed June 25, 2019; 2) Dr. Reddy's Laboratories Ltd., and Dr. Reddy's Laboratories, Inc., (collectively "Dr. Reddys") settlement agreement executed August 23, 2020; 3) Teva Pharmaceuticals USA Inc., Teva Pharmaceutical Industries Ltd., Barr Pharmaceuticals, Inc., and Cobalt Laboratories, Inc. (collectively "Teva") settlement agreement executed July 31, 2020; and 4) Wockhardt Ltd and Wockhardt USA LLC (collectively "Wockhardt") executed on June 10, 2019, as described in the Notice.

10. "Generic Qualifying Claim" shall mean the amount purchased, paid for, or provided reimbursement for the Alzheimer's Disease Drug Namenda IR 5 or 10 mg tablets

and/or Namenda XR capsules, between April 14, 2010 through December 31, 2017 by members of the Generic Defendant Class.

11. "Net Settlement Amount" shall mean the settlement fund , less Court-approved attorneys' fees, reimbursement of costs and expenses, incentive awards, and fees and costs associated with issuing notice and claims administration.

12. "Notice" shall mean the legal notice authorized by the Court in the *In re: Namenda Indirect Purchaser Antitrust Litigation*, 1:15-cv-6549-CM-RWL pending in the Southern District of New York to be disseminated to the class of indirect purchasers of Namenda.

13. "Third-Party Payor Claim Form" shall mean the document titled "Third-Party Payor Claim Form," which is available for download at www.lnreNamendaAntitrustLitigation.com, or by calling l-800-302-7323. The timeliness and validity of a Claimant's Third-Party Payor Claim Form shall be determined by the Notice and Claims Administrator.

III. Distribution Among Eligible Claimants *Inter Se*

1. No Eligible Claimant shall be permitted to recover unless that Claimant submits a timely Claim Form.

2. Each Allocation Pool shall be distributed to Eligible Claimants on a *pro rata* of Qualifying Claims not to exceed 100% of recoverable damages.

3. To determine each Eligible Claimant's *pro rata* share of the applicable Allocation Pool, the Notice Administrator shall multiply the total value of the applicable Allocation pool by a fraction, for which (a) the numerator is the applicable Qualifying Claim for that Eligible Claimant, and (b) the denominator is the sum total of all applicable

Qualifying Claims by all Eligible Claimants for the applicable Allocation Pool.

4. If the total amount set aside for the Consumer Generic Pool is not fully distributed to Eligible Claimants for that Allocation Pool, then the excess amount shall pour over into the Third-Party Payor Generic Pool and shall be used to pay Qualifying Claims made against that Pool. Claimants shall be paid only out of the Allocation Pool for which they are eligible. Claimants who have opted out of the class shall not receive any of the settlement funds.

IV. Administration.

1. All determinations under this Plan of Allocation shall be made by the Notice and Claims Administrator, subject to review by Class Counsel and approval by the Court.

2. If an Eligible Claimant's payment amount calculates to less than $10.00, it will not be included in the calculation and no distribution will be made to that Eligible Claimant.

3. Any funds not distributed pursuant to the terms of this Plan of Allocation shall be paid to a *cy pres* beneficiary, *e.g.*, Alzheimer's Foundation of America, if approved by the Court.

V. Amendments to the Plan of Allocation.

1. This Plan of Allocation may be amended. To obtain the most up-to- date information regarding the Plan of Allocation, please visit www.InreNamendaIndirectPurchaserAntitrustLitigation.com, or call 1-877-266-8807.