

**Guide to Expense Billing
for the Kroger Subdivision Cost and Expense Fund**

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INSTRUCTIONS FOR COMPLETING THE EXPENSE REPORT

Disclaimer: This Guide is meant to supplement the definitions, limitations, and criteria set forth in the prior common benefit orders and the Settlement Agreements. The prior common benefit orders and Settlement Agreements supersede anything contained in this Guide in the event of a conflict.

I. Introduction and Overview of the Process

The Cost and Expense Fund Administrator has engaged Rubris Inc. to process applications through its Crosslink system for Firms seeking reimbursement of eligible costs and expenses from the Kroger Subdivision Cost and Expense Fund. The following is a brief overview of the application submission process and the applicable deadlines. Detailed instructions for each step are set forth in the sections below.

Date	Task
No later than July 15, 2025	The Kroger Subdivision Cost and Expense Fund Application goes live within the Rubris Crosslink system
September 15, 2025	Deadline to submit Expense Application and all required materials
Rolling basis	Crosslink notifies Applicants of non-compliant expense entries and/or expense entries for which additional information is requested by the Auditor
30 days from Crosslink Audit Notice	Applicants amend or withdraw the non-compliant expense entries and/or submit additional information requested by the Auditor, including expense backup

A. Prior Joint Global Subdivision Cost Fund Applicants

Pre-Populated Expense Spreadsheets. Counsel who applied for reimbursement from the Joint Global Subdivision Cost Fund will receive a notice from Crosslink to complete the Kroger Subdivision Cost and Expense Fund Application. This notice will be sent on or before July 15, 2025. The Crosslink Application will include a spreadsheet that is pre-populated with the Expenses described below.

MDL Expenses. MDL Participating Counsel who are required under the MDL Court's Common Benefit Order (Doc. 358) to submit monthly common benefit time and expenses will receive a pre-populated spreadsheet in their Crosslink Application listing expenses that were (i) submitted to the Auditor, (ii) incurred on or before December 31, 2024, and (iii) not previously reimbursed or disallowed.

Rollover Expenses. The Auditor previously disallowed reimbursement of certain expenses from the Joint Global Subdivision Cost Fund. Applicants may now be eligible for reimbursement of those same expenses from the Kroger Subdivision Cost and Expense Fund. Applicants will receive a pre-populated spreadsheet in their Crosslink Application containing those previously-disallowed expenses. This includes, but is not limited to: (i) expenses incurred after December 31, 2023, and (ii) expenses incurred in furtherance of representation of a non-participating subdivision.

Self-Audit Expense Spreadsheets. Applicants must download, review, and edit the pre-populated expense spreadsheet for compliance with this Guide prior to resubmitting for reimbursement from the Kroger Subdivision Cost and Expense Fund.

Additional Expenses. Applicants seeking reimbursement for expenses not included on the pre-populated spreadsheet that were not previously reimbursed or disallowed may add those expenses to the spreadsheet.

Applicants who do not have MDL Expenses or Rollover Expenses will not be provided a pre-populated spreadsheet. These Applicants must complete the Opioid Non-MDL Expense Report in the Crosslink Application. Applicants ***shall not*** add to the Expense Report any expenses that were previously reimbursed or disallowed.

B. New Kroger Subdivision Cost and Expense Fund Applicants

Request Application Access. Applicants to the Kroger Subdivision Cost and Expense Fund who have not previously applied for reimbursement from the Joint Global Subdivision Cost Fund must complete the application in Crosslink, including submitting in Crosslink the Opioid Non-MDL Expense Report. To request access to the secure application system, you must send an email to CrosslinkSupport@rubris.com and provide the name of the law firm, subdivision, contact name, and email address for each individual requiring access to the application. At least one attorney must be specified as the account administrator for the law firm and should be identified in the request. Please use the following email subject: Request for Access to Cost Funds Application. Applicants must obtain separate access for each Fund to which they wish to apply (Contingency Fee Funds, Common Benefit Funds, and Cost Funds).

II. Eligibility

Attorneys engaged in Qualifying Representations of Participating Litigating Subdivisions as defined in the Kroger Agreement, may be eligible for reimbursement of costs and expenses incurred through December 31, 2024. Only costs and expenses reasonably incurred in furtherance of active litigation of a designated state or federal bellwether trial-set case in pursuit of claims against Kroger, or those that are Common Benefit, are eligible for reimbursement from the Kroger Cost Fund.

A. Eligible Costs and Expenses

Only costs and expenses incurred through December 31, 2024, are eligible for reimbursement from the Kroger Subdivision Cost and Expense Fund. The chart in Appendix A contains a non-exhaustive list of eligible costs and expenses. Additionally, the costs and expenses submitted for reimbursement must be either Common Benefit expenses or trial-set bellwether expenses.

Common Benefit Expenses. Common Benefit expenses are those expenses incurred in furtherance of work performed for the benefit of all Participating Subdivisions and include, but are not limited to, expenses incurred in furtherance of work on pretrial matters, discovery, trial preparation, trial, settlement negotiations, and all other work that advances the interests of the Participating Subdivisions.

Trial-Set Bellwether Expenses. To be eligible as a Trial-Set Bellwether expense, the expense must have been incurred in furtherance of active litigation of a case that was designated as a state or federal court bellwether and set for trial. Expenses meeting this requirement will be eligible for reimbursement from the date on which the suit was filed until the date the case was settled, or December 31, 2024, whichever is earlier.

III. Expense Reporting

A. Pre-Populated Expense Spreadsheets (Prior Applicants to the Joint Global Subdivision Cost Fund)

Prior Applicants to the Joint Global Subdivision Cost Fund who are provided a pre-populated expense spreadsheet in their Crosslink application will be required to: (1) self-audit their previously-submitted expenses contained within the expense spreadsheet; (2) ensure compliance with the Kroger Agreement and the additional requirements established by the Cost and Expense Fund Administrator as set forth in this Guide; and (3) resubmit those self-audited expenses within Crosslink.

Amending Entries. Counsel shall make all amendments within the expense entry fields on the expense spreadsheet.

Reducing Amounts. Counsel shall reduce the expense amount in the Amount column to comply with the limitations set forth in Appendix A.

Withdrawing Entries. Counsel shall withdraw any expense entries that are ineligible for reimbursement or for which they have been fully reimbursed by entering "\$0.00" in the Amount column. Counsel will not be permitted to delete rows in the expense spreadsheet.

Adding Entries. Applicants seeking reimbursement for expenses not included in the pre-populated spreadsheet and that were not previously reimbursed or disallowed may add those expenses to the spreadsheet.

Additional Fields. Applicants are required to complete the following additional fields prior to submitting the self-audited expense spreadsheet to Crosslink.

Federal MDL/State Coordinated Proceedings/Subdivision. Select the appropriate choice from the dropdown box.

Subdivision Detail. If Subdivision is selected in column I, a dropdown box for all Participating Litigating Subdivisions will appear in column J. Select the Subdivision to which the expense pertains. If Federal MDL or State Coordinated Proceedings is selected in column I, column J will be automatically populated with “N/A”. A complete list of Subdivisions is located on the Subdivision List tab of the expense spreadsheet. If your Subdivision is not listed, you may enter it manually.

Federal MDL/State Coordinated Detail. If State Coordinated Proceeding is selected in column I, enter the state coordinated detail information (*e.g.*, “NY Consolidated.”) in column K. If Federal MDL is selected in column I, you should enter in column K the name of the bellwether for bellwether expenses (*e.g.*, CT9.), or you may leave this column blank if the expense relates to the MDL generally.

Eligible for Reimbursement from Other Fund. If the expense entered is eligible for reimbursement from another fund, including any state backstop agreement fund, select “Yes.” Otherwise, select “No.”

Common Benefit/Trial-Set Bellwether. Select from one of the following options in the dropdown box: (1) Common Benefit; (2) Trial-Set Federal Bellwether; or (3) Trial-Set State Bellwether.

B. Completing the Opioid Non-MDL Expense Report

Applicants who did not apply to the Joint Global Subdivision Cost Fund, or who did apply but are not provided a pre-populated expense spreadsheet described in Section III.A, must enter their expenses on the Opioid Non-MDL Expense Report in the Crosslink Application. A copy of this Expense Report may be downloaded from <https://opioidfeepaneldocuments.com/>. For each expense submitted, Applicants must complete the following required fields in the Expense Report:

Last Name, First Name. Enter the name of the person who incurred the expense. A single expense for multiple people, such as hotel expenses for more than one person for the same trip, should be divided appropriately and entered separately for each person. If the expense is a general firm or Subdivision expense, enter the name of the firm or Subdivision.

Date. Enter the date the expense was *incurred*. Do not enter the date the expense was billed, the date the receipt was received, or the date the charge appeared on a credit card billing statement, if that date is different from the date the expense was incurred. For travel, enter the actual date of travel. For expenses covering a date range, such as an entry for roundtrip airfare, enter the first date of travel in the Date column and include in the Detailed Description the dates of travel.

Category Code. Use the dropdown box within the cell to select the appropriate Category Code. Category Code descriptions are provided in the *Fee and Expense Order* and Appendix A of this Guide. Do not attempt to add or modify the Category Codes.

Vendor Name. Enter the name of the vendor or payee (*e.g.*, United Airlines, Uber, Dr. John Smith)

Detailed Description. Enter the purpose of the charge. Expenses using the following Category Codes must include additional information as set forth below:

1. Legal Research Expenses (Lexis/Westlaw/Bloomberg): Provide the general project/task the person was performing in connection with the charges. (*e.g.*, legal research in connection with Kroger’s Motion to Dismiss)
2. Hotels: In addition to the location and purpose of the trip, the entry should indicate the reservation dates.
3. Airfare: In addition to the location and purpose of the trip, the entry should indicate whether the expense is for a one-way or roundtrip ticket and the fare class.
4. Meals: In addition to the location and purpose of the trip, the entry should indicate the names of people in the dining party and their role (*e.g.*, client, staff, co-counsel).

In addition, for all travel expenses, the location and purpose of the trip should be provided (*e.g.*, depositions, hearings, committee meeting). For deposition-related expenses, the name of the witness should be provided.

Amount. Enter the actual cost incurred for the expense. If the actual amount incurred exceeds the allowable limits set forth in Appendix A, reduce your expense or provide justification within your detailed description as to why the amount was necessary (*e.g.*, less expensive hotel rate unavailable for the time/area in question).

Federal MDL/State Coordinated Proceedings/Subdivision. Select the appropriate choice from the dropdown box.

Subdivision Detail. If Subdivision is selected in column I, a dropdown box for all Participating Litigating Subdivisions will appear in column J. Select the Subdivision to which the expense pertains. If Federal MDL or State Coordinated Proceeding is selected in column I, column J will be automatically populated with “N/A”. A complete list of Subdivisions is located on the Subdivision List tab of the expense spreadsheet. If your Subdivision is not listed, you may enter it manually.

Federal MDL/State Coordinated Detail. If State Coordinated Proceedings is selected in column I, enter the state coordinated detail information (*e.g.*, “NY Consolidated.”) in column K. If Federal MDL is selected in column I, you should enter in column K the name of the bellwether for bellwether expenses (*e.g.*, CT9), or you may leave this column blank if the expense relates to the MDL generally.

Eligible for Reimbursement from Other Fund. If the expense entered is eligible for reimbursement from another fund, including any state backstop agreement fund, select “Yes.” Otherwise, select “No.”

Common Benefit/Trial-Set Bellwether. Select from one of the following options in the dropdown box: (1) Common Benefit; (2) Trial-Set Federal Bellwether; or (3) Trial-Set State Bellwether.

C. Additional Instructions

Expense Backup. Although Applicants are not required to submit expense backup, such as invoices or receipts, with their Expense Application, they should begin preparing that information for submission to Crosslink upon request of the Auditor and/or Administrator. All Applicants *will* be required to submit expense backup documentation for selected expense entries during the audit process described in Section III.D below, and the determination of which expense entries require expense backup documentation shall rest within the sole discretion of the Administrator via the Auditor. Failure to timely provide adequate expense backup documentation when requested by the Auditor may result in a denial, in whole or in part, for reimbursement from the Cost Fund.

Acceptable Expense Backup. Acceptable documents for expense backup must include sufficient information for the reviewer to match the expense backup to the expense entered and demonstrate that the expense was incurred. A credit card statement is **not** an acceptable proof of payment for airfare and hotel expenses.

Format. All information must be submitted on the templates provided in Crosslink. Applications will be rejected if not submitted using the required templates.

D. Auditor Review & Audit Notice

Auditor Review. The Auditor will review the Expense Applications for compliance with the Kroger Agreement and this Guide and will provide a notice of non-compliant expense entries, with reasons for non-compliance indicated for each entry (“Audit Notice”). The Auditor will identify and include in the Audit Notice any expense entry that the Auditor concludes falls into one or more of the following categories:

1. Any expense entry in which the expense was not properly submitted or coded in accordance with the prior common benefit orders and any requirements of the Administrator;
2. Any expense incurred by or arising out of representation of any Subdivision that is not a Participating Litigating Subdivision as defined in Exhibit R to the Kroger Agreement;
3. Any expense incurred by or arising out of representation of the following:
 - a. Non-Participating Subdivisions;

- b. Non-Litigating Subdivisions;
 - c. Tribal Nations;
 - d. Private hospitals;
 - e. Third-party payors;
 - f. NAS claimants;
 - g. Personal injury/wrongful death claimants; or
 - h. States.
4. Any expense that has been reimbursed from any other fund or source;
 5. Any expense incurred after December 31, 2024;
 6. Any expense entry that does not comply with the Administrator's requirements as contained in this Guide;
 7. Any expense entry that is not described in sufficient detail to determine the nature and purpose of the expense involved;
 8. Any expense incurred by or arising out of representation of a Participating Litigating Subdivision that was not designated as a state or federal bellwether and set for trial, unless the expense was a Common Benefit expense;
 9. Any expense associated with client acquisition including, but not limited to, advertising and marketing;
 10. Attorneys' fees for co-counsel and local counsel;
 11. Any expense that is unnecessary or unreasonable;
 12. Any expense entry that is duplicative, whether submitted by the same or another Applicant;
 13. Any expense related to attendance at a CLE seminar or conference; and
 14. Any expense related to third-party case funding including, but not limited to, loan principal and interest payments and bank fees.

Audit Notice. A detailed overview of this process and the instructions for responding to the Audit Notice will be provided in a separate guide prior to the commencement of the expense audit process. Applicants should monitor the Fee Panel's website <https://opioidfeepaneldocuments.com/> for the latest information on orders, deadlines, and training materials.

IV. Questions

Questions regarding the Expense Application should be sent to ExpenseFund@opioidfeepaneldocuments.com. Registration requests for access to the secure Expense Application and technical questions regarding the Crosslink website should be sent to CrosslinkSupport@rubris.com.

The official website of the Cost and Expense Fund Administrator and Fee Panel, <https://opioidfeepaneldocuments.com/>, contains important information for Applicants, including relevant orders, training materials, and frequently asked questions. Please monitor this website for updates and review the information posted there prior to contacting Rubris with questions.

Appendix A

Category Code	Expense Limitations	Definition and Examples
01. Federal Express/UPS/Local Courier, etc.	Actual out-of-pocket cost	
02. Postage Charges	Actual out-of-pocket cost	
03. Facsimile Charges	Actual out-of-pocket cost but no more than \$0.10 per page	
04. Long Distance/Conference Call Charges	Actual out-of-pocket cost	
05. In-House Photocopying	Actual out-of-pocket cost as determined by the contractual rate of the firm's copy service provider but no more than \$0.40 per page for color copies and \$0.20 for black and white copies	
06. Outside Photocopying	Actual out-of-pocket cost but no more than \$0.75 per page for color copies and \$0.25 for black and white copies	
07. Hotels	Max of \$450/night plus tax per person unless a comparable rate is not reasonably available	
08. Meals	Max of \$140/day per person	
09. Mileage	IRS standard mileage rate for the applicable year in which the travel occurred	<ul style="list-style-type: none"> • 2025 - \$0.70/mile • 2024 - \$0.67/mile • 2023 - \$0.65.5/mile • July 1, 2022 - \$0.62.5/mile • Jan 1, 2022 - \$0.58.5/mile
10. Air Travel	Domestic – refundable, changeable, convenient coach-class fare, or its equivalent	

	International/transcontinental (> 4 flying hours) – reasonable business class	
11. Deposition Costs	Actual out-of-pocket cost	Includes court reporter and interpreter expenses for depositions
12. Legal Research Expenses (Lexis/Westlaw/Bloomberg)	Actual out-of-pocket cost	
13. Witness and Expert Expenses	Actual out-of-pocket cost	<ul style="list-style-type: none"> • Expert witness and consulting fees • Expenses for fact witness
14. Court Fees/Filing Fees	Actual out-of-pocket cost	Includes PACER charges
15. Service of Process Fees	Actual out-of-pocket cost	
16. Hearing and Trial Transcripts	Actual out-of-pocket cost	
17. Ground Transportation (rental, car, taxi, Uber)	Actual out-of-pocket cost	
18. Miscellaneous	Actual out-of-pocket cost Include a detailed description of expense and purpose	
19. Document Repository Expenses	Actual out-of-pocket cost	Document (both electronic and hard copy) repository creation and hosting, operation, staffing, equipment, and administration, including outside third-party vendor expenses associated therewith
20. Document Review Platform Expenses	Actual out-of-pocket cost	
21. Extraordinary Administration Expenses	Actual out-of-pocket cost	<u>Extraordinary</u> administration expenses, subject to the prohibition regarding office overhead and profit margins within a firm

		Examples: expenses for equipment, technology, meetings rooms
22. Professional Fees	Actual out-of-pocket cost	<ul style="list-style-type: none"> • Legal, tax, and accountant fees • Research by outside third-party vendors/consultants/attorneys • Translation expenses • Bank or financial institution charges
23. Investigative Services	Actual out-of-pocket cost	