

**WISCONSIN STATE-LOCAL GOVERNMENT OPIOID BANKRUPTCY  
MEMORANDUM OF UNDERSTANDING**

**WHEREAS**, the State of Wisconsin (“State”), its communities, and their people have been harmed by misfeasance, nonfeasance and malfeasance committed by certain entities that engage in or have engaged in the manufacture, marketing, promotion, distribution or dispensing of an opioid analgesic, including but not limited to those persons or entities identified as Defendants in the matter captioned *In re: Opioid Litigation*, MDL 2804 pending in the United States District Court for the Northern District of Ohio (“Litigation”);

**WHEREAS**, certain Wisconsin local governments identified on the attached Exhibit A (“Local Governments”), through their counsel, and the State of Wisconsin, through its Attorney General, are separately engaged in investigations, litigation, and settlement discussions seeking to hold the Defendants in the Litigation accountable for the damage caused by their misfeasance, nonfeasance and malfeasance;

**WHEREAS**, the State of Wisconsin and the Local Governments share a common desire to abate and alleviate the impacts of the misfeasance, nonfeasance and malfeasance described above throughout the State of Wisconsin and in its local communities;

**WHEREAS**, certain opioid Defendants in Litigation – specifically, *In re: Mallinckrodt PLC, et al.* (Bankr. D. Del. No. 20-12522 (JTD)), *In re: Purdue Pharma L.P., et al.*, (Bankr. S.D.N.Y. No. 19-23649(RDD)), and *In re: Endo International plc, et al.*, (Bankr. S.D.N.Y. No. 22-22549 (JLG)) – have filed for bankruptcy, which are expected to result in bankruptcy court orders that include National Opioid Abatement Trust (“NOAT”) Agreements and Trust Distribution Procedures (“TDP”);

**WHEREAS**, the NOAT TDPs provide, among other things, that a State and its local governments may enter into a Statewide Abatement Agreement (“SAA”) that, according to the terms of the respective TDP, creates an agreed-upon allocation for the NOAT Funds, as defined in the NOAT Agreement, dedicated to the State;

**WHEREAS**, the State and the Local Governments intend for this Memorandum of Understanding (“MOU”) to constitute a SAA for the purposes of the above referenced bankruptcy proceedings;

**NOW, THEREFORE**, the State and the Local Governments, enter into this MOU upon the terms described herein.

1. The State and the Local Governments shall comply with the terms of the NOAT Agreements and TDPs, including but not limited to the approved uses for the NOAT Funds and reporting requirements.
2. NOAT Funds dedicated to Wisconsin shall be allocated as follows: (i) 30% to the State of Wisconsin (“State Share”); and (ii) 70% to Local Governments (“LG Share”).

NOAT Funds shall not be considered funds of the State or any Local Government unless and until such time as each distribution is made.

3. 100% of the State Share shall be deposited with the Department of Health Services.
4. The LG Share shall be paid to each Local Government according to the following formula:

1.	ADAMS COUNTY	0.3270%
2.	ASHLAND COUNTY	0.2250%
3.	BARRON COUNTY	0.4780%
4.	BAYFIELD COUNTY	0.1240%
5.	BROWN COUNTY	2.9000%
6.	BUFFALO COUNTY	0.1260%
7.	BURNETT COUNTY	0.2240%
8.	CALUMET COUNTY	0.3860%
9.	CHIPPEWA COUNTY	0.6960%
10.	CLARK COUNTY	0.2610%
11.	COLUMBIA COUNTY	1.0760%
12.	CRAWFORD COUNTY	0.1950%
13.	Cudahy city	0.0870%
14.	DANE COUNTY	8.2480%
15.	DODGE COUNTY	1.3020%
16.	DOOR COUNTY	0.2820%
17.	DOUGLAS COUNTY	0.5540%
18.	DUNN COUNTY	0.4420%
19.	EAU CLAIRE COUNTY	1.1770%
20.	FLORENCE COUNTY	0.0530%
21.	FOND DU LAC COUNTY	1.1960%
22.	FOREST COUNTY	0.1270%
23.	Franklin city	0.1550%
24.	GRANT COUNTY	0.4980%
25.	GREEN COUNTY	0.4660%
26.	GREEN LAKE COUNTY	0.2800%
27.	Greenfield city	0.1630%
28.	IOWA COUNTY	0.2790%
29.	IRON COUNTY	0.0610%
30.	JACKSON COUNTY	0.2360%
31.	JEFFERSON COUNTY	1.0510%
32.	JUNEAU COUNTY	0.4380%
33.	Kenosha city	0.4840%

34.	KENOSHA COUNTY	3.7120%
35.	KEWAUNEE COUNTY	0.1560%
36.	LA CROSSE COUNTY	1.6490%
37.	LAFAYETTE COUNTY	0.1340%
38.	LANGLADE COUNTY	0.3120%
39.	LINCOLN COUNTY	0.3500%
40.	MANITOWOC COUNTY	1.4030%
41.	MARATHON COUNTY	1.2590%
42.	Marinette city	0.0320%
43.	MARINETTE COUNTY	0.5030%
44.	MARQUETTE COUNTY	0.2460%
45.	MENOMINEE COUNTY	0.0800%
46.	Milwaukee city	7.8150%
47.	MILWAUKEE COUNTY	25.2210%
48.	MONROE COUNTY	0.6550%
49.	Mount Pleasant village	0.1170%
50.	Oak Creek city	0.1660%
51.	OCONTO COUNTY	0.3360%
52.	ONEIDA COUNTY	0.5260%
53.	OUTAGAMIE COUNTY	1.8360%
54.	OZAUKEE COUNTY	1.0360%
55.	PEPIN COUNTY	0.0550%
56.	PIERCE COUNTY	0.3870%
57.	Pleasant Prairie village	0.0590%
58.	PORTAGE COUNTY	0.7290%
59.	PRICE COUNTY	0.1490%
60.	RACINE COUNTY	3.2080%
61.	RICHLAND COUNTY	0.2180%
62.	ROCK COUNTY	2.9470%
63.	RUSK COUNTY	0.1590%
64.	SAUK COUNTY	1.2260%
65.	SAWYER COUNTY	0.2580%
66.	SHAWANO COUNTY	0.4180%
67.	SHEBOYGAN COUNTY	1.4100%
68.	South Milwaukee city	0.0960%
69.	ST CROIX COUNTY	0.8290%
70.	Sturtevant village	0.0180%
71.	Superior city	0.0890%
72.	TAYLOR COUNTY	0.1590%

73.	TREMPEALEAU COUNTY	0.3200%
74.	Union Grove village	0.0070%
75.	VERNON COUNTY	0.3220%
76.	VILAS COUNTY	0.4680%
77.	WALWORTH COUNTY	1.5730%
78.	WASHBURN COUNTY	0.1850%
79.	WASHINGTON COUNTY	1.9910%
80.	WAUKESHA COUNTY	6.0350%
81.	WAUPACA COUNTY	0.6060%
82.	WAUSHARA COUNTY	0.2310%
83.	Wauwatosa city	0.3090%
84.	West Allis city	0.3780%
85.	WINNEBAGO COUNTY	2.1760%
86.	WOOD COUNTY	0.8420%
87.	YORKVILLE TOWN	0.0020%

5. This MOU may be executed in counterparts. Electronic signatures shall in all respects be considered valid and binding.
6. This MOU shall be construed and controlled by the laws of the State of Wisconsin. The State and Local Governments consent to exclusive jurisdiction and venue in Dane County, Wisconsin.

*[Signatures on Following Page]*

**IN WITNESS WHEREOF**, the parties hereby execute this MOU as of the date set forth below.

**ON BEHALF OF THE STATE OF WISCONSIN:**

\_\_\_\_\_  
Attorney General Josh Kaul

Date: \_\_\_\_\_

**ON BEHALF OF THE LOCAL GOVERNMENTS:**

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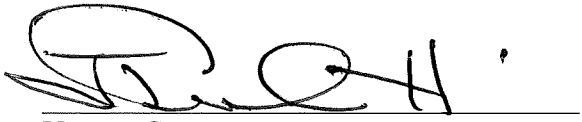
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Vernon County  
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                  Vernon County Clerk

Date: 1/5/2023

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Yorkville, Town of  
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**EXHIBIT A**  
Litigating Local Governments

Adams County  
Ashland County  
Barron County  
Bayfield County  
Brown County  
Buffalo County  
Burnett County  
Calumet County  
Chippewa County  
Clark County  
Columbia County  
Crawford County  
Dane County  
Dodge County  
Door County  
Douglas County  
City of Superior  
Dunn County  
Eau Claire County  
Florence County  
Fond Du Lac County  
Forest County  
Grant County  
Green County  
Green Lake County  
Iowa County  
Iron County  
Jackson County  
Jefferson County

Juneau County  
Kenosha County  
City of Kenosha  
Village of Pleasant Prairie  
Kewaunee County  
La Crosse County  
Lafayette County  
Langlade County  
Lincoln County  
Manitowoc County  
Marathon County  
Marinette County  
City of Marinette  
Marquette County  
Menominee County  
Milwaukee County  
City of Cudahy  
City of Franklin  
City of Greenfield  
City of Milwaukee  
City of Oak Creek  
City of South Milwaukee  
City of Wauwatosa  
City of West Allis  
Monroe County  
Oconto County  
Oneida County  
Outagamie County  
Ozaukee County

Pepin County  
Pierce County  
Portage County  
Price County  
Racine County  
Village of Mount Pleasant  
Village of Sturtevant  
Village of Union Grove  
Town of Yorkville  
Richland County  
Rock County  
Rusk County  
Sauk County  
Sawyer County  
Shawano County  
Sheboygan County  
St Croix County  
Taylor County  
Trempealeau County  
Vernon County  
Vilas County  
Walworth County  
Washburn County  
Washington County  
Waukesha County  
Waupaca County  
Waushara County  
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