

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 24-2968

NOVARTIS PHARMACEUTICALS CORP.,
Appellant

v.

SECRETARY UNITED STATES DEPARTMENT OF HEALTH AND HUMAN
SERVICES; ADMINISTRATOR CENTERS FOR MEDICARE & MEDICAID
SERVICES; UNITED STATES DEPARTMENT OF HEALTH AND HUMAN
SERVICES; CENTERS FOR MEDICARE & MEDICAID SERVICES

Before: HARDIMAN, PHIPPS, and FREEMAN, *Circuit Judges*.

ORDER

It is HEREBY ORDERED that the Secretary United States Department of the Treasury, the United States Department of the Treasury, the Commissioner Internal Revenue Service, and the Internal Revenue Service BE AND HEREBY ARE added as Defendants to this action. *See Balgowan v. State of N.J.*, 115 F.3d 214, 216–17 (3d Cir. 1997); Fed. R. Civ. P. 21. We exercise our discretion to do so because the IRS issued its regulations well into the litigation of this case and the circumstances indicate that the joined parties and their counsel have been on notice of Appellant’s claims. *See Silbaugh v. Chao*, 942 F.3d 911, 913–14 (9th Cir. 2019); *see also Swan v. Clinton*, 100 F.3d 973, 980 n.3 (D.C. Cir. 1996).

Counsel for Appellees are directed to send a copy of this order, the Court’s precedential opinion, and the judgment to the added parties. Further, the Clerk is directed

to add the parties to the case and amend the official caption as it appears in the precedential opinion and judgment in this appeal being filed herewith.

By the Court,

s/ *Thomas M. Hardiman*
Circuit Judge

Dated September 11, 2025
Lmr/cc: All Counsel of Record