

EXHIBIT 3



Boehringer Ingelheim
Animal Health

30 June 2017

BY EMAIL TO: tduley@kslaw.com
CONFIRMATION BY OVERNIGHT COURIER

Thomas E. Duley, Esq.
King & Spalding LLP
101 Second Street
Suite 2300
San Francisco, CA 94105

Re: 19 June 2017 Letter on Behalf Abic and Phibro

Dear Mr. Duley,

I am writing on behalf of Boehringer Ingelheim Animal Health, formerly Merial Societe par actions simplifiee ("BIAH") and Merial, Inc. and other related Merial entities (collectively, "Merial"). We are in receipt of your 19 June 2017 letter, written on behalf of Abic and Phibro.

Merial was surprised to receive such a letter from King & Spalding ("K&S") due to conflicts that K&S has in this matter. As you know, K&S has long been Merial's trusted counsel, including representations in matters that concern animal health care vaccines. For example, K&S currently touts on its website that it "represents Merial Ltd. in a product liability action, asserting claims of strict liability and breach of warranty against Merial's bovine vaccines."¹ K&S describes other representations of Merial elsewhere on its website, including those related to intellectual property.² Over the many years K&S has represented Merial, Merial has divulged some of its most sensitive information to K&S with the expectation that the information would only be used in Merial's interests. Merial is both

¹ See <http://www.kslaw.com/practices/Pharma-Product-Liability/Matters>

² See <http://www.kslaw.com/practices/Healthcare-Litigation/Matters>; <http://www.kslaw.com/practices/Pharma-IP/Matters>; <http://www.kslaw.com/practices/Copyright/Matters>.

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disappointed and disturbed that K&S has failed to meet these expectations. Because there is a significant legal conflict between K&S representing another client in a matter adverse to Merial, Merial expects that K&S will promptly withdraw from its representation of Abic and Phibro.

As you also know, K&S has long represented Boehringer Ingelheim ("BI") and other companies under the BI umbrella.³ A search of K&S's website yields numerous pages showing that K&S represents BI and related BI companies.

Before taking on any representation of Abic, Phibro or any entity in a manner adverse to Merial, K&S knew, or should have known, that Merial was a BI company. For example,

- On 15 December 2015, it was announced that BI and Sanofi were in negotiations to consummate a transaction that would transfer Merial from Sanofi to BI.⁴
- On 27 June 2016, it was announced that BI and Sanofi had agreed to the transaction that would transfer Merial from Sanofi to BI.⁵
- On 2 January 2017 it was announced that BI and Sanofi had completed the transaction that transferred Merial from Sanofi to BI.⁶

Since Merial constituted a large portion of the \$25 billion asset swap between Sanofi and BI, it defies belief that K&S was unaware that Merial was a BI company at the time it took on representation of Abic and Phibro in a manner adverse to Merial.

³ See, e.g., <http://www.kslaw.com/About-Us>;
<http://www.kslaw.com/practices/IP/Clients>;
http://www.kslaw.com/News-and-Insights/NewsDetail?us_nsc_id=4423.

⁴ <https://www.boehringer-ingelheim.com/press-release/sanofi-and-boehringer-ingelheim-enter-exclusive-negotiations-business-swap>

⁵ <https://www.boehringer-ingelheim.com/press-release/sanofi-and-boehringer-ingelheim-have-reached-definitive-agreements-swap-sanofi-s>

⁶ <https://www.boehringer-ingelheim.com/press-release/sanofi-and-boehringer-ingelheim-confirm-closing-business-swap-january-1st-2017>

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We were, therefore, equally surprised that K&S would willingly undertake a representation adverse to companies within the corporate umbrella of K&S's good client BI. Even ignoring K&S's prior representations of Merial noted above—which poses a serious ethical conflict requiring withdrawal—there is also a strong business conflict with respect to representations adverse to the interests of BI. To the extent that K&S does not promptly withdraw its adverse representation in this matter, Merial and BI will consider that fact going forward.

In any event, K&S and you are hereby on NOTICE that K&S and you have a conflict of interest in representing Abic, Phibro, or any entity in a manner adverse to Merial. This letter is also NOTICE that K&S, you and all attorneys and agents of K&S are to cease and desist being adverse to Merial. K&S, you and all attorneys and agents of K&S are called upon to immediately WITHDRAW from any representation of Abic, Phibro, and any other entity adverse to Merial.

To be clear, neither Merial, BI, nor any other BI company provides K&S, you, or any other attorney or agent of K&S a waiver of the conflict of interest necessary to permit K&S or you to be adverse to Merial, BI, or any other BI company. K&S and you are hereby on NOTICE that K&S and you have NO WAIVER from Merial, BI, or any BI company to be adverse to Merial, BI, or any other BI company.

Kindly confirm that K&S and you have received this NOTICE LETTER and are FULLY COMPLYING HEREWITH, including prompt withdrawal from your representation of Abic and Phibro in a manner adverse to Merial.

Very truly yours,

A handwritten signature in black ink, appearing to read "Judy Jarecki-Black".

Judy Jarecki-Black
Head, Patent Prosecution and Patent Litigation

cc: Robert D. Hays, Esq., Chairman, KS (rhays@kslaw.com)
John P. White, Esq. (jwhite@cooperdunham.com)
Thomas J. Kowalski, Esq.