

# **EXHIBIT C**

## EXHIBIT C - PLAN OF ALLOCATION

1. The Settlement Administrator shall obtain from Fidelity the market value of each Class Member's Plan investment in the VEF as of the last day of each quarter of the Class Period, through and including December 16, 2019. Defendant will identify in the list, or exclude from the list, persons excluded from the Class under Section 2.36 of the Settlement Agreement. Plan investments in the VEF from June 30, 2010 will be used for the first quarterly data and Plan investments in the VEF from December 15, 2019 will be used for the last quarterly data for purposes of this Plan of Allocation. The sum of the market value of each Class Member's VEF investment in the Plan across each quarterly period shall be known as the "Quarterly Account Balance."

2. The Settlement Administrator shall obtain, in writing, an agreement with Class Counsel and the Settlement Administrator on the net settlement proceeds, determined by the value of the Settlement Fund after all contributions and after deductions for payment of fees, expenses, costs and awards, and an agreed-upon additional amount for anticipated and unanticipated future settlement expenses ("Distributable Settlement Amount").

3. Allocation of payments shall be in proportion to Class Member Quarterly Account Balances. The Distributable Settlement Amount will be allocated as follows:

- a. First: Calculate the sum of all Quarterly Account Balances.
- b. Second: allocate each Class Member a share of the Distributable Settlement Amount in proportion to that participant's Quarterly Account Balance, where the numerator is Class Member's Quarterly Account Balances and the denominator is the total of all Class Members' Quarterly Account Balances;

4. Class Members who are entitled to a distribution of less than \$10.00 (combining all Plan accounts) will receive a distribution of \$10. Class members who can be identified as having

a Plan investment in the VEF during the Class Period, but not at the close of any quarter as defined above, will also receive a distribution of \$10. Class Members' awards falling below \$10.00 will be progressively increased to \$10 from the Distributable Settlement Amount and the Distributable Settlement Amount will be re-allocated until the lowest participating Class Member's award is \$10.00. This modified award shall be known as the Class Member's Entitlement Amount.

5. *Class Members with Multiple Accounts:* For Current Participants with multiple Plan accounts with positive balances on the Distribution Date,, the Class Member's Entitlement Amount will be deposited into his or her accounts and invested according to the Class Member's designated investment allocations on file with the Plan Administrator. For Participants with multiple accounts only one of which has a balance on the Distribution Date, the entire Class Member's Entitlement Amount will be allocated to the account with a balance. Former Participants, as defined in the Settlement Agreement, will receive a payment directly from the Settlement Administrator.

6. As near as practicable to distributions to the Class, Defendant shall cause Fidelity to provide the Settlement Administrator with a list identifying Class Members who continue to have an account balance in the Plan. These individuals will be paid by electronic distribution to their Plan accounts. All other Class Members will have the option to be paid by check or deposit into an IRA or other tax-qualified savings account. Checks will expire one-hundred twenty (120) days after issuance, after which the checks shall be void and the Settlement Administrator shall be instructed to return any such funds to the Settlement Fund. The Settlement Administrator shall make all necessary withholdings and reportings, consistent with federal and state tax law and the right of Former Participants to roll their distribution into a qualified retirement account. The check

expiration date shall be printed on the face of each check. These payments to Current Participants and Former Participants shall be called the “Initial Distribution.”

7. Notwithstanding these requirements, the Settlement Administrator shall have the authority to reissue checks to Settlement Class Members where it determines there is good cause to do so, provided that doing so will not compromise the Settlement Administrator’s ability to implement the Plan of Allocation. Reissued Checks shall expire in ninety (90) days. The voidance of checks shall have no effect on the Settlement Class Members’ release of claims, obligations, representations, or warranties as provided herein, which shall remain in full effect.

8. The Second Distribution: Following the voidance for time of all checks mailed in the Initial Distribution (not the voidance of all Reissued Checks), a Second Distributable Amount will be calculated using the balance of the Qualified Settlement Fund minus anticipated future Administrative Expenses and the sum of all non-voided Reissued Checks. If the Second Distributable Amount exceeds \$100,000, the Settlement Administrator shall allocate each Class Member a share of the Second Distributable Settlement Amount in proportion to that participant’s Entitlement Amount. Modifications of the amount to ensure a \$10 minimum distribution to each Class Member will be made consistent with the Initial Distribution. Fidelity shall provide the Settlement Administrator a list identifying Class Members who continue to have an account balance in the Plan as of a date as near as practicable to this second distribution. These individuals will be paid by electronic distribution to their Plan accounts. Checks mailed pursuant to this paragraph shall be void after ninety (90) days. The Settlement Administrator may, with the approval of Class Counsel, reissue checks under this Paragraph only if the void date on such checks does not extend beyond the void date of the check originally issued under this Paragraph.

9. Final Distribution: As soon as practicable following the voidance of all outstanding checks from the Second Distribution, or if the Second Distributable Amount is less than \$100,000, the Settlement Fund shall be closed. All remaining assets, following the payment of all outstanding costs, shall be deposited in the Plan and distributed among the individual accounts of Class Members who, at that time, continue to have active accounts in the Plan. Defendant shall cause Fidelity to identify Class Members who continue to have an account balance in the Plan as of a date as near as practicable to the Final Distribution. Only these individuals will be paid in the final distribution and they will only be paid by electronic distribution to their Plan accounts. Each payment shall be proportional to the Class Member's Entitlement Amount as defined in Paragraph 4 as a total of the Entitlement Amounts of Class Members entitled to the Final Distribution. Payments under the Final Distribution are not subject to the \$10 minimum and may be less than \$10 to any given Class Member.

10. The Settlement Administrator shall utilize the calculations required to be performed herein for making the required distributions of the Entitlement Amount, less any required tax withholdings or penalties, to each Class Member and do so in a manner that accommodates, where possible, Class Members wishing to deposit their payments in qualified retirement accounts. In the event that the Settlement Administrator determines that the Plan of Allocation would otherwise require payments exceeding the Settlement Fund, the Settlement Administrator is authorized, subject to the approval of the Parties, to make such changes to the Plan of Allocation as are necessary to ensure that payments under the Plan of Allocation do not exceed the amounts in the Settlement Fund. The Settlement Administrator shall be solely responsible for performing any calculations required by this Plan of Allocation.

11. If the Settlement Administrator concludes that it is impracticable to implement any provision of the Plan of Allocation, it shall be authorized, subject to approval by the Parties, to make such changes to the Plan of Allocation as are necessary to implement as closely as possible the terms of the Settlement Agreement, so long as the payments under this Plan of Allocation do not exceed the amounts on the Settlement Fund.

12. Any remaining funds after the Final Distribution may be paid to the Plan to pay Plan Expenses, provided that in no case shall such funds be paid to or for the benefit of the Company or Defendant or to pay Plan administrative expenses currently paid by the Company.