

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW HAMPSHIRE**

DEBRA M. ADAMS, DANILLIE)
L. MARS, MICHELLE L. MILLER)
and ANITA W. DAME, individually)
and on behalf of all others similarly)
situated,)

CIVIL ACTION NO.: 22-CV-99-LM

Plaintiff,)

v.)

DARTMOUTH-HITCHCOCK CLINIC,)
THE BOARD OF TRUSTEES OF)
DARTMOUTH-HITCHCOCK CLINIC,)
THE ADMINISTRATIVE)
INVESTMENT OVERSIGHT)
COMMITTEE OF DARTMOUTH-)
HITCHCOCK CLINIC and JOHN DOES)
1-30.)

Defendants.

PLAN OF ALLOCATION

I. DEFINITIONS

Except as indicated below, the capitalized terms used in this Plan of Allocation shall have the meanings ascribed to them in the Settlement Agreement.

II. CALCULATION OF ALLOCATION AMOUNTS

A. Per paragraph 9.2.1 of the Settlement Agreement, the Class Counsel, Defendants, or the Recordkeeper shall provide the Settlement Administrator with the data reasonably necessary to determine the amount of the Net Settlement Amount to be distributed to each member of the Settlement Class (“Settlement Class Member” or “Class Member”) in accordance with this Plan of Allocation.

B. The data used to perform calculations under this Plan of Allocation shall

include quarterly balances, and if not available, the year-end balances of each Settlement Class Member's account for each year of the Class Period. For Settlement Class Members who had a balance in their accounts at the beginning of the Class Period, but liquidated their account prior to the end of the Class Period, the balance in their account at the time of their last quarterly statement prior to distribution (or the last available statement that shows a balance) will be the balance used for purposes of calculating an award under this Plan of Allocation.

C. Each Settlement Class Member's allocable portion of the Net

Settlement Amount will be calculated as follows:

1. Calculate the sum of each Settlement Class Member's average account balances for each year of the Class Period based on the data referenced in Section II (B) of this Plan of Allocation. This amount shall be that Settlement Class Member's "Balance."
2. Sum the Balance for all Settlement Class Members.
3. Allocate each Settlement Class Member a share of the Net Settlement Amount in proportion to the sum of that Settlement Class Member's Balance as compared to the sum of the Balance for all Settlement Class Members, *i.e.*, where the numerator is the Settlement Class Member's Balance and the denominator is the sum of all Settlement Class Members' Balances.

D. The amounts resulting from this initial calculation shall be known as the Preliminary Entitlement Amount. Current Participants with a Preliminary Entitlement Amount of \$0 shall not receive a distribution from the Net Settlement Amount. Former Participants who are entitled to a distribution of \$5.00 or less (the Former Participant De Minimis Amount) will not receive a distribution from the Net Settlement Amount. The Settlement Administrator shall recalculate the entitlement amount excluding those participants described in the preceding two sentences. The resulting calculation shall be the "Final Entitlement Amount" for each Settlement

Class Member entitled to a distribution. The sum of the Final Entitlement Amount for each remaining Settlement Class Member must equal the dollar amount of the Net Settlement Amount.

E. Settlement Class Members With Accounts In The Plans. For a Settlement Class Member whose account in the Plans has a positive balance as of the calculation of the Final Entitlement Amount, the Final Entitlement Amount will be allocated into his or her account in their plan account (unless that account has been closed in the intervening period between the calculation of the Final Entitlement Amount and the payment of the Final Entitlement Amount, in which case that Settlement Class Member will receive his or her allocation in accordance with Section II.F, below). Participants with an account in both the Dartmouth-Hitchcock Clinic Retirement Plan and the Dartmouth-Hitchcock Employee Investment Plan shall have their Final Entitlement Amount deposited in the plan account with the highest balance.

For a Settlement Class Member whose accounts in the Plans have a zero balance as of the calculation of the Final Entitlement Amount, the Settlement Class Member will receive his or her allocation in accordance with Section .II.F below.

As promptly as reasonably possible and no later than thirty (30) days after the deposit of the Net Settlement Amount into the Plans, the Settlement Administrator shall provide written notice to Class Counsel and Defendants' and forward to the current recordkeeper for the Plans the information and/or data needed for allocating into each Settlement Class Member's account under the Plans his or her Settlement Class Member's Final Entitlement Amount. Thereafter, with ten (10) business days' written notice to Class Counsel and Defendants, the Settlement Administrator shall effect a transfer from the Qualified Settlement Fund to the current recordkeeper for the Plans of the aggregate amount of all settlement payments payable to Settlement Class Members with a positive balance as of the calculation of the Final Entitlement Amount, as reflected in the

information and/or data provided by the Settlement Administrator, less the amount of all settlement payments payable to Settlement Class Members whose accounts in the Plans have a zero balance as of the calculation of the Final Entitlement Amount. The deposited amount shall be invested by the current recordkeeper for the Plans pursuant to the Settlement Class Member's investment elections on file for new contributions. If the Class Member has no election on file, the deposited amount shall be invested in the default investment option(s) designated by the Plans, and if the Plans have not designated any default investment option(s), in a target date fund commensurate with the Settlement Class Member's retirement age or similar fund under the Plans.

F. **Settlement Class Members Without Accounts Under The Plans.** Former Participants with a Final Entitlement Amount over \$5.00 shall be paid by check from the Settlement Administrator. All such payments are intended by the Settlement Class to be "restorative payments" in accordance with Internal Revenue Service Revenue Ruling 2002-45. Checks issued to Former Participants pursuant to this paragraph shall be valid for 90 days from the date of issue.

G. The Settlement Administrator shall utilize the calculations required to be performed herein for making the required distributions of the Final Entitlement Amount, less any required tax withholdings or penalties, to each Settlement Class Member. In the event that the Settlement Administrator determines that the Plan of Allocation would otherwise require payments exceeding the Net Settlement Amount, or the Net Settlement Amount is insufficient to distribute to all Settlement Class Members with an account balance during the Class Period, the Settlement Administrator is authorized to make such changes as are necessary to the Plan of Allocation to allow for distribution to all qualified Settlement Class Members, including increasing or decreasing the Former Participant De Minimis Amount. The Settlement Administrator shall seek

and receive approval from Class Counsel before making any changes to the Plan of Allocation. The Settlement Administrator shall be solely responsible for performing any calculations required by this Plan of Allocation.

H. If the Settlement Administrator concludes that it is impracticable to implement any provision of the Plan of Allocation, it shall be authorized to make such changes to the methodology as are necessary to implement as closely as possible the terms of the Settlement Agreement, so long as the Settlement Administrator first seeks and receives approval from Class Counsel and Defendants' Counsel and the total amount of distributions does not exceed the Net Settlement Amount.

I. No sooner than fourteen (14) days following the expiration of all undeposited checks issued pursuant to this Plan of Allocation, any amount remaining in the Escrow Account shall be paid to the Plans for the purpose of defraying administrative fees and expenses of the Plans that would otherwise be charged to the participants of the Plans.

J. Neither the Released Parties, Defense Counsel, nor Class Counsel shall have any responsibility for or liability whatsoever with respect to any tax advice given to Settlement Class Members.

I. QUALIFICATIONS AND CONTINUING JURISDICTION

The Court will retain jurisdiction over the Plan of Allocation to the extent necessary to ensure it is fully and fairly implemented.