

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

IN RE 2014 RADIOSHACK ERISA
LITIGATION

THE DOCUMENT RELATES TO:

ALL ACTIONS

MASTER FILE NO. 4:14-cv-00959-O

PLAN OF ALLOCATION

I. DEFINITIONS

Except as indicated in this Plan of Allocation, the capitalized terms used herein shall have the meaning ascribed to them in the Stipulation.

II. CALCULATION OF ALLOCATION AMOUNTS

A. Per paragraph 3.3 of the Stipulation, prior to disbursement of the Net Settlement Fund, the Trustee Defendants shall, to the extent available, provide the Settlement Administrator with the data reasonably necessary to determine the amount of the Net Settlement Fund to be distributed to each Settlement Class member in accordance with this Plan of Allocation.

B. For each Settlement Class member, the Settlement Administrator shall determine the approximate net loss (“Net Loss”) as follows: $\text{Net Loss} = A + B - C - D$, where, for each Settlement Class member’s account:

1. A = the dollar value, if any, of the balance invested in RadioShack Stock on the first day of the Class Period;
2. B = the dollar value, if any, of all acquisitions of RadioShack Stock after the first day of the Class Period and during the Class Period as of the time of purchase(s);

3. C = the dollar value, if any, of all dispositions of RadioShack Stock during the Class Period as of the time of the sale(s); and
4. D = the dollar value, if any, of RadioShack Stock remaining on the last day of the Class Period.

In the event that a participant's account was transferred, in whole or in part, to a beneficiary (including an alternate payee) during the Class Period, the participant and the transferee beneficiary shall be treated as a single Settlement Class member for the purpose of determining a Net Loss. The Net Loss shall then be allocated between the participant and beneficiary according to the proportion of the Net Loss attributable to the holdings of the participant and beneficiary.

C. The Net Losses of the Settlement Class members as calculated in Section II.B above will be totaled to yield the loss of the Plan as a whole over the Class Period (the "Plan's Loss").

D. The Settlement Administrator shall calculate for each Settlement Class member his or her "Preliminary Fractional Share" of the Plan's Loss by dividing each Settlement Class member's Net Loss by the Plans' Loss.

E. The Settlement Administrator shall then calculate for each Settlement Class member his or her "Preliminary Dollar Recovery" of the Net Settlement Fund by multiplying the Settlement Class member's Preliminary Fractional Share by the Net Settlement Fund.

F. The Settlement Administrator shall identify all Settlement Class members whose Preliminary Dollar Recovery is greater than five dollars (\$5.00) but less than or equal to nine dollars and ninety-nine cents (\$9.99) (the "Minimum Amount"). All such Settlement Class members shall receive an allocation from the Net Settlement Fund of the Minimum Amount. The

Settling Parties in their discretion reserve their right to propose a modified Minimum Amount if review of the Plans' data so indicates.

G. The Settlement Administrator shall then, after subtracting out the amounts allocated to Settlement Class members who receive the Minimum Amount, recalculate the Preliminary Fractional Shares and the Preliminary Dollar Recoveries so as to arrive at the "Final Fractional Share" and the "Final Dollar Recovery" for each Settlement Class member. The sum of the Final Dollar Recoveries must equal the Net Settlement Fund.

III. DISTRIBUTION OF THE ALLOCATED AMOUNTS

A. A distribution of the Net Settlement Fund will be made by check to Settlement Class members' last known addresses. The distribution will be made to the extent possible such that these Settlement Class members have the option to roll their distribution amount into an individual retirement account (IRA) without being subject to income tax withholding. Should Settlement Class members have difficulty rolling their distributions into an IRA, the Trustee Defendants will assist Class Counsel in good faith to resolve the Settlement Class member's issue(s). The checks issued to these Settlement Class members shall be valid for 180 days.

B. If any portion of the Net Settlement Fund is not distributed to Settlement Class members for any reason, including because of the inability to locate a Settlement Class member or because a check was not cashed or deposited within the 180 day validity period, the Settling Parties shall meet and confer and depending upon the reasons for non-deposit of any check, may: (1) re-issue checks to any Settlement Class member(s) with any re-issued checks being valid for 90 days; (2) redistribute by checks, to be valid for 90 days, any remaining funds to the other Settlement Class members, provided that (a) at least 360 days have elapsed from the date of the initial distribution of the Net Settlement Fund, and (b) the amount of remaining funds is at least

\$10,000; or (3) meet and confer in good faith and apply to the Court to approve a *cy pres* distribution of all such remaining Net Settlement Fund.

IV. QUALIFICATIONS AND CONTINUING JURISDICTION

A. Depending on the manner in which the data is kept and the ease with which it can be manipulated, it may be appropriate to simplify some of the features of these calculations. Such simplifications are acceptable as long each Settlement Class member receives a proportionate share of the Net Settlement Fund based approximately on the decline in the value of RadioShack Stock held in the Settlement Class member's account over the Class Period in comparison with the decline in value of RadioShack Stock held by all other Settlement Class members.

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

SO ORDERED this ____ day of _____, 2016.

Hon. Reed C. O'Connor
United States District Judge