

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF KANSAS**

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| IN RE: URETHANE ANTITRUST LITIGATION |) | MDL 1616 |
| |) | No. 04-MD-1616-JWL |
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| This Document Relates To: |) | |
| The Polyether Polyols Cases |) | |
| |) | |

ORDER – PLAN OF ALLOCATION OF JUDGMENT FUNDS

On this 26th day of July, 2013, the Court having entered final judgment against defendant The Dow Chemical Company (“Dow”) in accordance with the verdict returned by the jury in this matter on February 20, 2013, the Court hereby Orders as follows:

A. Procedures and Principles for the Proposed Allocation

1. The “Claims Administrator” will be Rust Consulting LLC. The Claims Administrator and Class Counsel will utilize the calculations already performed by Plaintiffs’ damages expert, James T. McClave, Ph.D., to determine a Proposed Allocation of the judgment funds available for distribution, as determined by the Court.

2. To determine the Proposed Allocation, the Claims Administrator and Class Counsel will identify each Class Member’s estimated overcharges for the period from November 24, 2000 through December 31, 2003, as determined by Dr. McClave. Based on these customer-specific overcharge calculations, each Class member then will be allocated a *pro rata* share of the funds available for distribution, such that its share will be in proportion to the total of all Class members’ overcharges. These calculated *pro rata* shares may be subject to

further adjustment during the proceedings described in Section B below.

B. Procedures for Payment of Claims

1. Prior to any disbursement to Class members, the Court will establish appropriate procedures for approval of the Proposed Allocation, for notifying Class members of their proposed awards under the Proposed Allocation, and for procedures through which Class members will have an opportunity to seek adjustment of their individual awards as proposed by the Claims Administrator and Class Counsel.

2. The Court anticipates that these procedures will be similar to those procedures approved by the Court in connection with the distribution of the Settlement Funds in this matter by the Claims Administrator. *See* Docket Nos. 994 (Order Approving Class Plaintiffs' Plan of Allocation of the Bayer Settlement Fund) & 2209 (Order Approving Class Plaintiffs' Plan of Allocation and Distribution for the Huntsman and BASF Settlement Funds).

3. At the conclusion of these proceedings, the Court will enter a Final Allocation Order establishing the allocation for purposes of disbursements to Class members.

C. Duties of the Claims Administrator

1. The Claims Administrator shall not commence the performance of its duties under this Order until such time as the case is remanded to this Court from any appeal by Dow (or until after the expiration of the time allowed for filing such appeal, if no appeal is filed within that time).

2. The Claims Administrator and Class Counsel shall be responsible for

developing a recommended allocation (“Proposed Allocation”). The Proposed Allocation shall be developed under the guidelines set forth in this Order, subject to ultimate approval by the Court.

3. The Claims Administrator and Class Counsel shall report to the Court from time to time to advise the Court of its progress in discharging its responsibilities under this Order, on such occasions and at such intervals as the Claims Administrator and Class Counsel may deem appropriate or as the Court may direct.

4. The Claims Administrator is authorized to make reasonable expenditures to secure the resources and assistance reasonably necessary to the performance of its duties. Such expenses, and the compensation of the Claims Administrator at its usual and customary hourly rates, will be paid and reimbursed out of judgment funds periodically, as incurred.

D. Disposition of Unclaimed Funds

1. The distribution of any funds allocable to Class members that remain unclaimed, after due allowance of a period for late claims, shall be determined by the Court at that time, upon submissions by any interested parties. The Court concludes that that determination is most appropriately made at that time, as the amount of unclaimed funds may bear on that determination. At the expiration of the claims period, Class Counsel shall file a motion stating the amount of the unclaimed funds and recommending a method of distribution of those funds, and the Court will then set a deadline for any responses or comments from interested parties.

IT IS SO ORDERED.

Dated this 26th day of July, 2013, at Kansas City, Kansas.

s/ John W. Lungstrum
John W. Lungstrum
United States District Court