

**POSEIDON CONCEPTS CORP. SECURITIES LITIGATION**  
**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT***  
**ACT, R.S.C. 1985, C. C-36, AS AMENDED**

**AND IN THE MATTER OF**  
**POSEIDON CONCEPTS CORP., POSEIDON CONCEPTS LTD.,**  
**POSEIDON CONCEPTS LIMITED PARTNERSHIP**  
**AND POSEIDON CONCEPTS INC.**

**GLOBAL SETTLEMENT**  
**[PROPOSED] CLAIMS AND DISTRIBUTION PROTOCOL**

**DEFINED TERMS**

1. For the purposes of this Claims and Distribution Protocol, the definitions set out in the Amended Plan and the Settlement Agreement apply to and are incorporated into this Claims and Distribution Protocol and, in addition, the following definitions apply:
  - (a) “**Acquisition Expense**” has the meaning ascribed to this term in section 8 of this Claims and Distribution Protocol;
  - (b) “**Administrator**” means Epiq Class Action Services Canada;
  - (c) “**Amended Plan**” means the Amended Plan of Compromise and Arrangement dated April 6, 2018;
  - (d) “**Claim Form**” means the claim form to be approved by the Court which, when completed and submitted in a timely manner to the Administrator, constitutes a Shareholder’s claim for compensation pursuant to the Settlement;
  - (e) “**Claimant**” means a Shareholder, or a person acting duly on behalf of a Shareholder, who submits a properly completed Claim Form and all required supporting documentation to the Administrator;
  - (f) “**Claims Bar Deadline**” means ●;
  - (g) “**Court**” means the Court of Queen’s Bench of the Province of Alberta;

- (h) “**Disposition Proceeds**” has the meaning ascribed to this term in sections 9 and 10 of this Claims and Distribution Protocol;
- (i) “**Eligible Shares**” has the meaning ascribed to this term in section 6 of this Claims and Distribution Protocol;
- (j) “**Escrow Settlement Account**” means an interest bearing trust account held by the Administrator with one of the Canadian Schedule 1 banks or a liquid money market account or equivalent security with a rating equivalent to, or better than, that of an interest bearing account in a Canadian Schedule 1 bank in Ontario;
- (k) “**FIFO**” means the principle of first-in, first-out, wherein securities are deemed to be sold in the same order that they were purchased (*i.e.*, the first common shares purchased are deemed to be the first sold);
- (l) “**Litigation Funder’s Repayment**” means a payment in the sum of \$50,000 to Claims Funding Australia Pty Ltd., pursuant to section 3(b)(ii) of the Settlement Agreement;
- (m) “**Loss**” means, with respect to any of Eligible Shares or Non-Eligible Shares, the difference between the Acquisition Expense and the Disposition Proceeds, where the Acquisition Expense is greater than the Disposition Proceeds;
- (n) “**Offering Shares**” means the common shares of Poseidon purchased in the primary market pursuant to the Final Short-Form Prospectus dated January 26, 2012 at \$13.00 per share;
- (o) “**Net Loss**” means that the Claimant’s Disposition Proceeds are less than the Claimant’s Acquisition Expense having regard to all of the Claimant’s transactions in Eligible Shares as well as Non-Eligible Shares;
- (p) “**Net Settlement Fund**” means the Class Settlement Funds remaining after payment of Administration Expenses, Class Counsel Fees, Litigation Funder’s Repayment and any applicable taxes in accordance with section 3(b) of the Settlement Agreement;
- (q) “**Non-Eligible Shares**” has the meaning ascribed to this term in section 7 of this Claims and Distribution Protocol;
- (r) “**Poseidon**” means Poseidon Concepts Corp.;

- (s) “**Profit**” means with respect to any of Eligible Shares and Non-Eligible Shares, the difference between the Acquisition Expense and the Disposition Proceeds, where the Disposition Proceeds are greater than the Acquisition Expense;
- (t) “**Provisional Entitlement**” means a Claimant’s provisional entitlement to compensation pursuant to the Settlement as calculated pursuant to the formula set forth herein, and which forms the basis for each Claimant’s *pro rata* share of the Net Settlement Fund;
- (u) “**Secondary Market Shares**” means common shares of Poseidon purchased in the secondary market anywhere in the world;
- (v) “**Settlement Agreement**” means the Settlement Agreement at Schedule B to the Amended Plan, dated April 6, 2018;
- (w) “**Shareholder**” means a current or former holder of the common shares of Poseidon; and
- (x) “**Spin-Off Shares**” means the common shares of Poseidon acquired as a result of the restructuring of Open Range Energy Corp. pursuant to the transaction carried out by way of a plan of arrangement under the Alberta *Business Corporations Act*, which was implemented on November 1, 2011.

## **OBJECTIVE**

2. The objective of this Claims and Distribution Protocol is to equitably distribute the Net Settlement Fund amongst the Claimants.

## **CURRENCY**

3. In this Claims and Distribution Protocol, all dollar amounts are indicated in Canadian dollars.
4. All payments pursuant to this Claims and Distribution Protocol shall be made in Canadian dollars.
5. For all purposes of this Claims and Distribution Protocol, the conversion rate between United States dollar and Canadian dollar is fixed at 1:1, which is the approximate exchange rate in effect during the relevant period of November 1, 2011 through February 14, 2013.

**CLAIMANTS' ELIGIBILITY**

6. For the purposes of this Claims and Distribution Protocol, Eligible Shares are as follows:
  - (a) with respect to the Spin-Off Shares and the Offering Shares, any such shares that were held through as of November 15, 2012 or later;
  - (b) with respect to the Secondary Market Shares, where such shares were purchased or acquired:
    - (i) between November 4, 2011 and November 14, 2012, inclusive, and held through as of November 15, 2012 or later;
    - (ii) between November 15, 2012 and December 26, 2012, inclusive, and held through as of December 27, 2012 or later;
    - (iii) between December 27, 2012 and February 13, 2013, inclusive, and held through as of February 14, 2013 or later; or
    - (iv) on February 14, 2013.
7. For the purposes of this Claims and Distribution Protocol, Non-Eligible Shares are as follows:
  - (a) with respect to the Spin-Off Shares and the Offering Shares, any such shares that were sold or otherwise disposed of on or before November 14, 2012;
  - (b) with respect to the Secondary Market Shares, any such shares that were:
    - (i) purchased and also sold or otherwise disposed of on or before November 14, 2012;
    - (ii) purchased and also sold or otherwise disposed of between November 15, 2012 and December 26, 2012, inclusive; or
    - (iii) purchased and also sold or otherwise disposed of between December 27, 2012 and February 13, 2013.
8. For the purposes of this Claims and Distribution Protocol, Acquisition Expense means:
  - (a) with respect to the Offering Shares and the Secondary Market Shares the total monies paid by the Claimant (including brokerage commissions) to purchase or acquire those shares; and
  - (b) with respect to the Spin-Off Shares, each such share shall be deemed to have been purchased or acquired at \$9.40 per share.

9. For the purposes of this Claims and Distribution Protocol, Disposition Proceeds with respect to Non-Eligible Shares means the actual proceeds from the sale of those Non-Eligible Shares.
10. For the purposes of this Claims and Distribution Protocol, Disposition Proceeds with respect to Eligible Shares means:
  - (a) with respect to any Eligible Shares that were sold or otherwise disposed of between November 15, 2012 and November 28, 2012, inclusive, the actual proceeds from the sale or disposition of those Eligible Shares;
  - (b) with respect to any Eligible Shares that were sold or otherwise disposed of between November 29, 2012 and December 26, 2012, inclusive, the number of such Eligible Shares multiplied by \$5.07;
  - (c) with respect to any Eligible Shares that were sold or otherwise disposed of between December 27, 2012 and January 10, 2013, inclusive, the actual proceeds from the sale or disposition of those Eligible Shares;
  - (d) with respect to any Eligible Shares that were sold or otherwise disposed of between January 11, 2013 and February 13, 2013, inclusive, the number of such Eligible Shares multiplied by \$1.43;
  - (e) with respect to any Eligible Shares that were sold or otherwise disposed of on February 14, 2013, the actual proceeds from the sale or disposition of those Eligible Shares; and
  - (f) with respect to any Eligible Shares that were held as of February 14, 2013 or later, the number of such Eligible Shares multiplied by \$0.27.
11. A Claimant may only be entitled to compensation or a distribution pursuant to the Settlement with respect to Eligible Shares. Non-Eligible Shares are not entitled to compensation or any distribution pursuant to the Settlement. Accordingly, a Claimant may be entitled to compensation or a distribution pursuant to the Settlement only if he/she/it has suffered a Loss on his/her/its transactions in Eligible Shares.
12. A Claimant may only be entitled to compensation or a distribution pursuant to the Settlement if he/she/it has suffered a Net Loss after taking into account all of his/her/its transactions in Eligible Shares as well as Non-Eligible Shares.
13. Notwithstanding anything to the contrary in this Claims and Distribution Protocol, the following persons and entities shall not be entitled to compensation or any distribution pursuant to the Settlement:

- (a) The following entities and their past and present directors, officers, senior employees, partners, subsidiaries, affiliates, legal representatives, heirs, predecessors, successors and assigns: Poseidon Concepts Corp; Poseidon Concepts Ltd.; Poseidon Concepts Limited Partnership; Poseidon Concepts Inc.; Open Range Energy Corp.; Peyto Exploration & Development Corp.; National Bank of Canada; National Bank Financial Inc.; The Toronto Dominion Bank; The Bank of Nova Scotia; HSBC Bank of Canada; KPMG LLP; BMO Nesbitt Burns Inc.; CIBC World Markets Inc.; Haywood Securities Inc.; Peters & Co. Limited; Canaccord Genuity Corp.; Cormark Securities Inc.; Dundee Securities Ltd.; and FirstEnergy Capital Corp.; and
  - (b) The following individuals and any individual who is a member of their immediate families: Matthew MacKenzie; Clifford Wiebe; Joseph Kostelecky; Lyle Michaluk; Scott Dawson; Dean Jensen; Jim McKee; Neil Richardson; David Belcher; Sonja Kuehnle; Harley Winger; Doug Robinson; Kenneth Faircloth; and Wazir (Mike) Seth.
14. A summary of the eligibility criteria is provided at Schedule “A” of this Claims and Distribution Protocol.

#### **DEADLINE FOR SUBMISSION OF CLAIM FORMS**

- 15. Any Shareholder who wishes to claim compensation pursuant to the Settlement shall deliver to the Administrator a Claim Form by the Claims Bar Deadline.
- 16. If the Administrator does not receive a Claim Form from a Shareholder by the Claims Bar Deadline, the Shareholder shall not be eligible for any compensation whatsoever pursuant to the Settlement.
- 17. By agreement between Class Counsel and the Administrator, the Claims Bar Deadline may be extended. Class Counsel and the Administrator may agree to extend the Claims Bar Deadline if, in their opinions, doing so will not adversely affect the efficient administration of the Settlement.

#### **PROCESSING CLAIM FORMS**

- 18. Each Claimant is required to set out in the Claim Form information regarding all of his/her/its transactions in Eligible Shares as well as Non-Eligible Shares. For clarity, each Claimant is required to provide in the Claim Form information regarding all of his/her/its transactions in Poseidon’s common shares on or before February 14, 2013.
- 19. The Administrator shall review each Claim Form and verify that:

- (a) for a Claimant submitting the Claim Form as a Shareholder, the Administrator shall be satisfied that the Claimant is a Shareholder; and
  - (b) For a Claimant submitting the Claim Form on behalf of a Shareholder or a Shareholder's estate, the Administrator shall be satisfied that:
    - (i) the person or estate on whose behalf the claim is submitted is a Shareholder; and
    - (ii) the Claimant has authority to act on behalf of the Shareholder or the Shareholder's estate in respect of financial affairs.
20. The Administrator shall review each Claim Form and be satisfied that the Claimant has provided all supporting documentation required by the Claim Form or alternative documentation acceptable to the Administrator.
21. The Administrator shall review each Claim Form and supporting documentation to ensure that the Claimant is entitled to compensation pursuant to the Settlement, as provided herein.

#### **DETERMINATION OF NET LOSS**

22. The Administrator shall apply FIFO to determine the Acquisition Expense and the Disposition Proceeds with respect to any and all of a Claimant's Eligible Shares as well as Non-Eligible Shares.
23. Subsequently, the Administrator shall determine the following:
- (a) The Administrator shall first determine that the Claimant has incurred a Loss on his/her/its Eligible Shares. If the Claimant has not incurred a Loss on his/her/its Eligible Shares, the Claimant shall not be entitled to receive compensation or a distribution pursuant to the Settlement.
  - (b) If the Administrator determines that the Claimant has incurred a Loss on his/her/its Eligible Shares, then the Administrator shall determine whether the Claimant has incurred a Net Loss taking into account all of his/her/its transactions in Eligible Shares as well as Non-Eligible Shares. If the Claimant has not incurred a Net Loss, the Claimant shall not be entitled to receive compensation or a distribution pursuant to the Settlement.

- (c) If the Administrator determines that the Claimant has incurred a Net Loss, the Administrator shall go on to calculate the Claimant's Provisional Entitlement.

### **PROVISIONAL ENTITLEMENT**

- 24. To calculate a Claimant's Provisional Entitlement, the Administrator shall take the following three steps:
  - (a) the Administrator shall first determine the Claimant's Loss or Profit on each of his/her/its purchases or acquisitions of Eligible Shares and Non-Eligible Shares;
  - (b) subsequently, the Administrator shall multiply the amount of Loss or Profit with respect to each transaction in Eligible Shares and Non-Eligible Shares by the risk adjustment rates set out in Schedule "B";
  - (c) subsequently, the Administrator shall determine the aggregate of all the adjusted Profits and Losses. If the resultant number is negative, that number represents the Claimant's Provisional Entitlement. If the resultant number is positive, the Claimant's Provisional Entitlement equals \$0.

### **INITIAL DISTRIBUTION**

- 25. Each Claimant's compensation from the Net Settlement Fund shall be equal to the ratio of his/her/its Provisional Entitlement to the total Provisional Entitlements of all Claimants multiplied by the Net Settlement Fund, as calculated by the Administrator.
- 26. The Administrator shall not make payments to Claimants whose *pro rata* entitlement under this Claims and Distribution Protocol is less than \$10.00. Such amounts shall instead be allocated *pro rata* to other eligible Claimants in accordance with the "Final Distribution" section of this Claims and Distribution Protocol.

### **FINAL DISTRIBUTION**

- 27. If the Escrow Settlement Account is in a positive balance (whether by reason of tax refunds, un-cashed cheques or otherwise) after one hundred and eighty (180) days from the date of the Initial Distribution or the date of receipt of the Final Instalment of the



Class Settlement Funds, whichever is later, the Administrator shall, if feasible, allocate such balance among eligible Claimants in an equitable and economic fashion.

28. Thereafter, any remaining funds will be distributed as follows:
- (a) *The Act Respecting the Fonds d'aide aux actions collectives*, CQLR c F-3.2.0.1.1 shall apply to 10% of any remaining balance that cannot be economically distributed to the Claimants; and
  - (b) The balance of the funds in the Escrow Settlement Account that cannot be economically distributed to the Claimants shall be distributed *cy-près* to a recipient to be approved by the Court.

#### **PAYMENTS OF CLAIMS FUNDING AUSTRALIA PTY LTD.'S COMMISSIONS**

29. Pursuant to the Amended and Restated Litigation Funding Agreement made as of November 2015, approved by Orders of the Court dated August 8, 2016 and the Ontario Superior Court of Justice dated November 30, 2016, the Administrator shall withhold 7% of the payment to each eligible Claimant other than such eligible Claimants who are residents of the United States on the account of commissions payable to Claims Funding Australia Pty Ltd.

#### **REQUESTS FOR RECONSIDERATION**

30. A Claimant whose claim is disallowed in its entirety by the Administrator may submit a request for reconsideration to the Administrator.
31. Any request for reconsideration must be received by the Administrator within 45 days of the date set out on the notice advising of the disallowance. If no request is received within this time period, the Claimant shall be deemed to have accepted the Administrator's determination and the determination shall be final and not subject to further review or reconsideration. However, the Administrator may in its sole discretion permit a late request for reconsideration if doing so will not adversely affect the efficient administration of the Settlement.
32. The request for reconsideration must:
- (a) be in writing;
  - (b) be dated;

- (c) identify the Claimant and, if the Claimant is acting on behalf of a Shareholder or the estate of a Shareholder, identify the Shareholder or the estate of the Shareholder;
  - (d) provide the Claimant's contact information;
  - (e) set out briefly the reasons upon which a reconsideration is requested; and
  - (f) be signed by the Claimant.
33. Where a Claimant submits a request for reconsideration to the Administrator, the Administrator shall advise Class Counsel of the request and conduct a review of the Claimant's request for reconsideration.
34. Following its determination, the Administrator shall advise the Claimant of its determination. In the event the Administrator reverses a disallowance, the Administrator shall send the Claimant a notice specifying the revision to the Administrator's disallowance.
35. The determination of the Administrator is final and is not subject to further review by any court or other tribunal.
36. Any matter not referred to above shall be determined by analogy by the Administrator in consultation with Class Counsel.

#### **ADDITIONAL RULES**

37. The claims process is intended to be expeditious, cost effective and user friendly and to minimize the burden on Claimants. The Administrator shall, in the absence of reasonable grounds to the contrary, assume the Claimants to be acting honestly and in good faith.
38. Where a Claim Form contains minor omissions or errors, the Administrator shall correct such omissions or errors if the information necessary to correct the error or omission is readily available to the Administrator.
39. The claims process is also intended to prevent fraud and abuse. If, after reviewing any Claim Form, the Administrator believes that the claim contains unintentional errors which would materially exaggerate the Provisional Entitlement of the Claimant, then the Administrator may disallow the claim in its entirety or make such adjustments so that an appropriate Provisional Entitlement is determined. If the Administrator believes that the claim is fraudulent or contains intentional errors which would materially exaggerate the

Provisional Entitlement to be awarded to the Claimant, then the Administrator shall disallow the claim in its entirety.

40. Where the Administrator disallows a claim in its entirety, the Administrator shall send to the Claimant, at the email or postal address provided by the Claimant or the Claimant's last known email or postal address, a notice advising the Claimant that he/she/it may request the Administrator to reconsider its decision.
41. For greater certainty, a Claimant is not entitled to a notice or a review or reconsideration where a claim is allowed in whole or in part but the Claimant disputes the determination of Provisional Entitlement or his/her/its individual compensation.
42. If for any reason a Claimant is unable to complete the Claim Form, it may be completed by the Claimant's personal representative or a member of the Claimant's family.
43. For the purposes of this Claims and Distribution Protocol, the receipt or grant by gift, devise (other than with respect to the Spin-Off Shares) or inheritance of Eligible Shares shall not be deemed to be a purchase or acquisition of Eligible Shares, nor shall it be deemed an assignment of any claim relating to the purchase or acquisition of such Eligible Shares unless specifically provided in the instrument or gift or assignment.
44. For the purposes of this Claims and Distribution Protocol, Eligible Shares transferred between accounts belonging to the same Claimant shall not be deemed to be a purchase or acquisition of Eligible Shares. However, the initial transaction involving purchase or acquisition of such Eligible Shares shall be considered in accordance with this Claims and Distribution Protocol. To calculate the Claimant's Profit or Loss, the Administrator shall take into account the Acquisition Expense at the initial purchase or acquisition date, and the Disposition Proceeds as of the date the Eligible Shares were ultimately sold or otherwise disposed of.
45. The Administrator shall make payment to an eligible Claimant by either bank transfer or by cheque to the Claimant at the address provided by the Claimant or the last known postal address for the Claimant. If for any reason a Claimant does not cash a cheque within six months after the date on which the cheque was sent to the Claimant, the Claimant shall forfeit the right to compensation and the funds shall be distributed in accordance with the "Final Distribution" section of this Claims and Distribution Protocol.

46. Any matters not foreseen in this Claims and Distribution Protocol may be resolved by consultation amongst Class Counsel and the Administrator having due regard to the objective of this Claims and Distribution Protocol and the efficient administration of the claims process and the settlement, where possible by analogy to the provisions of this Claims and Distribution Protocol.
47. Class Counsel and the Administrator may seek the Court's direction on matters arising from this Claims and Distribution Protocol or otherwise relating to the claims process and settlement administration.

**SCHEDULE “A”**  
**POSEIDON CONCEPTS SECURITIES LITIGATION**  
**CLAIMS AND DISTRIBUTION PROTOCOL**  
**CLAIMANTS’ ELIGIBILITY**

	<b>Purchase/Acquisition Date</b>	<b>Sale Date</b>	<b>Eligible?</b>	<b>Acquisition Expense</b>	<b>Disposition Proceeds</b>
<b>Spin-Off Shares</b>	Nov 1-4, 2011	On or before Nov 14, 2012	No	\$9.40 * #shares	Proceeds received upon sale.
		Nov 15 – Nov 28, 2012	Yes	\$9.40 * #shares	Proceeds received upon sale.
		Nov 29-Dec 26, 2012	Yes	\$9.40 * #shares	\$5.07 * #shares
		Dec 27, 2012 – Jan 10, 2013	Yes	\$9.40 * #shares	Proceeds received upon sale.
		Jan 11-Feb 13, 2013	Yes	\$9.40 * #shares	\$1.43 * #shares
		Feb 14, 2013	Yes	\$9.40 * #shares	Proceeds received upon sale.
		Held as of Feb 14, 2013 or later	Yes	\$9.40 * #shares	\$0.27 * #shares
<b>Offering Shares</b>	Jan 26-Feb 2, 2012	On or before Nov 14, 2012	No	Price paid, incl. comms.	Proceeds received upon sale.
		Nov 15 – Nov 28, 2012	Yes	Price paid, incl. comms.	Proceeds received upon sale.
		Nov 29-Dec 26, 2012	Yes	Price paid, incl. comms.	\$5.07 * #shares

	<b>Purchase/Acquisition Date</b>	<b>Sale Date</b>	<b>Eligible?</b>	<b>Acquisition Expense</b>	<b>Disposition Proceeds</b>
		Dec 27, 2012 – Jan 10, 2013	Yes	Price paid, incl. comms.	Proceeds received upon sale.
		Jan 11-Feb 13, 2013	Yes	Price paid, incl. comms.	\$1.43 * #shares
		Feb 14, 2013	Yes	Price paid, incl. comms.	Proceeds received upon sale.
		Held as of Feb 1, 2013 or later.	Yes	Price paid, incl. comms.	\$0.27 * #shares
<b>Secondary Market Share</b>	Nov 4, 2011-Nov 14, 2012	On or before Nov 14, 2012	No	Price paid, incl. comms.	Proceeds received upon sale.
		Nov 15 – Nov 28, 2012	Yes	Price paid, incl. comms.	Proceeds received upon sale.
		Nov 29-Dec 26, 2012	Yes	Price paid, incl. comms.	\$5.07 * #shares
		Dec 27, 2012 – Jan 10, 2013	Yes	Price paid, incl. comms.	Proceeds received upon sale.
		Jan 11-Feb 13, 2013	Yes	Price paid, incl. comms.	\$1.43 * #shares
		Feb 14, 2013	Yes	Price paid, incl. comms.	Proceeds received upon sale.
		Held as of Feb 1, 2013 or later.	Yes	Price paid, incl. comms.	\$0.27 * #shares
	Nov 15-Dec 26, 2012	On or before Dec 26, 2012	No	Price paid, incl. comms.	Proceeds received upon sale.
		Dec 27, 2012 – Jan 10, 2013	Yes	Price paid, incl. comms.	Proceeds received upon sale.
		Jan 11-Feb 13, 2013	Yes	Price paid, incl. comms.	\$1.43 * #shares

	<b>Purchase/Acquisition Date</b>	<b>Sale Date</b>	<b>Eligible?</b>	<b>Acquisition Expense</b>	<b>Disposition Proceeds</b>
		Feb 14, 2013	Yes	Price paid, incl. comms.	Proceeds received upon sale.
		Held as of Feb 1, 2013 or later.	Yes	Price paid, incl. comms.	0.27 * #shares
	Dec 27, 2012 – Feb 13, 2013	On or before Feb 13, 2012	No	Price paid, incl. comms.	Proceeds received upon sale.
		Feb 14, 2013	Yes	Price paid, incl. comms.	Proceeds received upon sale.
		Held as of Feb 1, 2013 or later.	Yes	Price paid, incl. comms.	0.27 * #shares
	Feb 14, 2014	Feb 14, 2013	Yes	Price paid, incl. comms.	Proceeds received upon sale.
		Held as of Feb 14, 2013 or later.	Yes	Price paid, incl. comms.	0.27 * #shares

**SCHEDULE “B”**  
**POSEIDON CONCEPTS SECURITIES LITIGATION**  
**CLAIMS AND DISTRIBUTION PROTOCOL**  
**RISK ADJUSTMENTS**

	<b>Purchase/Acquisition Date</b>	<b>Risk Adjustment</b>
<b>Spin-Off Shares</b>	Nov 1-4, 2011	0.10
<b>Offering Shares</b>	Jan 26, 2012 – Feb 2, 2012	1
<b>Secondary Market Shares</b>	Nov 4, 2011 – Mar 21, 2012	0.20
	Mar 22, 2012 – Aug 7, 2012	0.50
	Aug 8, 2012 – Nov 14, 2012	1
	Nov 15, 2012 – Dec 26, 2012	0.50
	Dec 27, 2012 – Feb 13, 2013	0.20
	Feb 14, 2013	0.01