

Rosenthal & Company LLC

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ROSENTHAL & COMPANY LLC

CLASS ACTION SETTLEMENT ADMINISTRATORS

Rosenthal & Company specializes in providing notice and administering settlements relating to:

Antitrust Matters
Employment
Insurance Services
Toxic Settlements

Consumer Products and Services
Financial Services
Securities Litigation

This brochure provides background information about our company and summarizes how we administer class action settlements.

BACKGROUND

Rosenthal & Company was founded by Dan Rosenthal in April 2000. Previously, Dan was Managing Director of a leading settlement administration company, where he developed the methodology, computer systems and staff to manage the company's Consumer class action administrations since 1988.

From our beginning, Rosenthal & Company has recruited the best people to manage the functions of Operations, Information Technology and Settlement Fund Accounting. Our company has between 50 and 100 staff members consisting of experienced claims administration professionals, claims processing and call center support specialists, data management and telephone system experts and skilled computer/Internet programmers.

Since 2000 we have been retained to administer over 800 settlements and notice procedures, with an aggregate settlement amount well over 2 billion dollars. Over the years, the Rosenthal team has collectively managed hundreds of administrations for class action settlements, Attorneys General, District Attorneys and Equal Employment Opportunity Commission cases. We now have been appointed to administer cases with class members that range in numbers from under 22 to over 22 million.

OUR ADMINISTRATION PROCEDURES

The Plan

The Rosenthal & Company methodology for claims administration begins with the planning process. We pre-plan all facets of an administration: setting up the class member database; designing, printing and mailing notices and claim forms; publishing summary notices; setting up and managing telephone response systems; conducting address searches; processing claims; implementing claimant communications; managing settlement distributions; and providing final accounting reports. Our job is to take care of the details and keep you informed about the progress of your case.

When we first discuss a pending administration with you, we offer our thoughts about how it would best be implemented. Then we develop the plan specifics, and provide you with a written proposal including a description of the work to be performed, its cost and timing. Based on our experience, we include an estimate of the number of claims that might be filed.

Class Member Database Setup/Case Management System

We translate the class member data into our case management system. When necessary, we consolidate data in the notice list by removing duplicate names and addresses and retaining the information pertinent to the claims. Prior to mailing we update the addresses using the National Change of Address system.

Our case management system tracks communications to and from all class members, the status of all claims received, and all disbursements. This is a dynamic system that is constantly updated as new class member information is developed.

Notice and Claim Form Design, Printing and Mailing

Our recommended claim form design incorporates pre-printing class members' names and addresses, as well as all other information pertinent to the claim. By pre-printing this information, we are able to significantly reduce claims processing time and cost, and to significantly increase processing accuracy.

We format the notice and claim form and proof-read them before presenting them for your approval. Once approved, the notices and claim forms are printed and mailed by the most efficient method available.

We take pride in designing notices in ways to minimize printing and postage costs while at the same time maximizing readability.

Summary Notice Publication

DANART Communications, a division of Rosenthal & Company, is our in-house advertising agency. Since 1986, DANART has planned and purchased media space and time for more than 1,000 class action cases. We plan media schedules, negotiate rates, set type, write and record scripts, and produce the materials for insertion in newspapers and magazines, for airing on broadcast stations worldwide and for dissemination on the Internet. We also obtain the affidavits of publication and provide declarations documenting the published notices.

E-Mail Notification

Sending notices via e-mail can be an inexpensive way to provide large classes with notices and claim forms. We would like to share our e-mail notification experience with you.

Web Site Development and Maintenance

We have full capabilities to develop web sites for notification and claim form dissemination, including the technology to file claims on line as well as to capture names and addresses which are then pre-printed on the downloaded claim forms.

Class Member Address Searches

As required, we conduct address searches for returned undelivered mail by accessing credit bureau header record data as well as demographic information on CD ROMs and various Internet web sites.

Telephone Support Systems

We customize our Call Center operations to handle class member requests for information and claimant inquiries regarding filed claims. Our telephone support specialists have instant access to all class member and claimant information while on-line with callers. For large volume cases, we work with vendors who provide automated voice-response systems for information dissemination and claim form requests. We also have foreign language capabilities in all of our telephone support systems.

Claims Processing

Our claims procedures have been developed over the past eighteen years. At the heart of these procedures are experienced Case Managers, well-trained staff and our case management software that provides all the details for every class member at the press of a button.

Throughout the claims procedure, statistics are reported to the parties on a weekly basis. These statistics include the number of notices mailed, mail received, claims processed, and claims paid. Our reports can also include any other metric that is appropriate for your particular case.

Settlement Funds Management

With your input, we develop an investment strategy and plan for your approval, set up the checking and interest-bearing accounts and/or investment vehicles, and track all deposits, interest earned and disbursements. When the administration process has concluded we provide you with a complete financial accounting including the sources and uses of all funds and a listing showing the amounts disbursed by recipient.

Payment of Claims -- Issuing Checks and Coupons

Checks are printed on 8 1/2" x 11" safety paper stock, with the check on the top one-third and a transmittal letter on the bottom two-thirds. Unless required otherwise, the accounts are maintained at the Bank of America, and the bank's "Positive Pay" system is employed to detect fraudulently cashed checks.

Our banking systems are set up to download cashed check information from the bank on a weekly basis. In this way, we know which checks have cleared the bank as of the previous week. This is especially helpful when claimants call regarding lost checks. We reissue checks as needed.

We design and implement coupons with built-in fraud prevention, and can provide in-house systems and procedures for coupon redemptions.

Tax Return Preparation and Filing

We employ Certified Public Accounting firms that specialize in settlement fund taxation to prepare the required settlement fund Federal and State income tax returns and to provide advice regarding settlement fund allocations.

SELECTED CASES ADMINISTERED BY ROSENTHAL & COMPANY

Rosenthal & Company has been appointed to administer and/or provide notice for the following settlements, among many others:

Consumer Products and Services:

Apple iPod Cases
Buzby v. Best Buy Stores
Howard et al. v. Ford Motor Company
Mikhail v. Toshiba America
Polacsek v. Debtcated Consumer Counseling
Tuck v. Whirlpool Corp. & Sears, Roebuck & Co.

Bayhille v. Jiffy Lube
Chamberlan v. Ford Motor Company
Jin v. Toshiba America
Mink v. Maytag Corporation
Sternberg & Gordon v. Apple Computer, Inc.
UCAN v. Capital One Bank

Antitrust Cases:

California Art Commission Cases
California Carbon Fiber Cases
California Flat Glass Cases
California Indirect Purchasers MSG Antitrust Cases
California Polychloroprene Cases
eMag Solutions v. Toda Kogyo Corp.
Mercedes Dealers Antitrust Litigation

California Automotive Refinishing Paint Cases
California Environmental Technologies Cases
California High Fructose Corn Syrup Cases
California Methionine Cases
California Sorbate Prices Cases
Fox & Lowell v. American Cyanamid Company
PRK / Lasik Consumer Litigation

Financial Services:

Cervantes v. Mitsubishi Motors Credit
Cope v. Bank One Corporation
Nickel v. Bank of America
Prata v. GE Capital Corp.
Sullivan v. Shearson CA Raddison Plaza Partners

Collins v. Chrysler Financial Company
Edell v. Bank of America
Prata v. Bank One, N.A.
Seaman v. Wells Fargo
Von Tress v. Norwest Mortgage, Inc.

Insurance Cases:

Enfield v. Old Line Life Insurance
Gularte v. Fremont Life
Loma Linda v. Farmers Insurance
Nellis v. Farmers Insurance
Semler v. Pacific Life Insurance

Forestiere v. West Coast Life Insurance
Johnson v. Property and Casualty Insurance
Medi-Cal Outpatients Cases
Nellis v. Mid-Century Insurance
Wilson v. Mercury Casualty Company

Securities Class Actions:

Network Associates Securities Litigation

Transmeta Corporation Securities Litigation

Employment Cases:

Albrecht v. Rite Aid
Bates v. UPS
Boleyn v. The GAP
Frank v. United Airlines, Inc.
Gladfelder v. Sears
Mitchell v. Metropolitan Life Ins. Co.
Nash v. Olive Garden
Sweeny v. Silicon Graphics Inc
Zuckman v. Allied-Nationwide

Archie v. UPS
Bell v. Farmers Insurance Exchange
Carr & Shields v. Starbucks Corporation
Gianetto v. Computer Science Corporation
Maloney v. Bank of America
McKinnon v. Best Buy Stores
Olivas et al. v. Smart & Final Stores
Whittington v. Home Depot

Attorneys General and District Attorneys:

Multistate Publishers Clearing House Settlement
People v. American Supply

North Carolina AG v. The Associates
People v. Gloria Marshall America, Inc.

Toxic Settlements

Ajax Boiler & Heater Co.

Rhodes v. MBA Polymers, Inc.