

DISTRIBUTION PROTOCOL

The procedures set forth herein are intended to govern the administration of the Settlement Amount paid in accordance with the Settlement Agreements. The procedures shall be implemented by the administrator appointed to administer the Settlement Agreements (the "Claims Administrator"), subject to the ongoing authority and supervision of the Ontario Superior Court of Justice. The definitions set out in the Settlement Agreements apply to and are incorporated into this Distribution Protocol which operates with respect to Corrugated Material and Corrugated Material Products.

1. ALLOCATION OF SETTLEMENT AMOUNT

1.1. Three Funds have been created from the Settlement Amount, as follows:

(1) Fund 1, which compensates Settlement Class Members who purchased Corrugated Materials from the Defendants (excluding Smurfit-MBI) during the Purchase Period;

(2) Fund 2, which compensates Settlement Class Members who purchased Corrugated Materials from non-Defendants and Smurfit-MBI; and

(3) Fund 3, which consists of \$75,000.00 and will be distributed to the Tree Canada Foundation for the benefit of all remaining Settlement Class Members.

1.2 Prior to allocating the Settlement Amount to Funds 1 and 2, the following expenses shall be deducted:

(1) legal fees, disbursements and taxes;

(2) legal notice and claims administration.

1.3 After reduction by the above amounts, \$75,000.00 shall be allocated to Settlement Class Members who do not satisfy the eligibility requirements in section 2 of this Distribution Protocol. These Settlement Class Members will indirectly benefit through a distribution to the Tree Canada Foundation.

1.4 The remaining monies in the Settlement Amount shall then be allocated 90% to Fund 1 and 10% to Fund 2.

1.5 Fund 1 will directly compensate eligible Settlement Class Members who had purchases of Corrugated Material directly from one or more Defendants (excluding purchases from Smurfit-MBI) during the Purchase Period.

1.6 Fund 2 will directly compensate eligible Settlement Class Members who had significant purchases of Corrugated Material from one or more non-Defendants, including Smurfit-MBI, during the Purchase Period.

2 ELIGIBILITY FOR COMPENSATION

- 2.1 FUND 1:** Subject to the approval of the Claims Administrator, a Settlement Class Member shall be eligible for compensation out of Fund 1 upon filing a properly completed claim form postmarked on or before the claim deadline establishing that the Settlement Class Member is resident in Canada and had purchases of Corrugated Material from one or more Defendants (excluding purchases from Smurfit-MBI) for delivery in Canada during the Purchase Period.
- 2.2** Settlement Class Members who are eligible for compensation from Fund 1 will receive a pro-rata share of the monies in Fund 1 based on their total purchases of Corrugated Material from the Defendants (excluding purchases from Smurfit-MBI) during the Purchase Period. In calculating a Settlement Class Member's pro-rata share of the monies in Fund 1, Settlement Class Members will be given credit for twice the purchase amount of purchases of any grade of paperboard suitable for use as the inner and outer layers of corrugated sheets ("Linerboard"), as opposed to purchases of other types of Corrugated Material.
- 2.3** Settlement Class Members shall, to the extent possible, be provided with a letter from the Claims Administrator which details their purchases from the Defendants (other than Smurfit-MBI).
- 2.4** A Settlement Class Member may accept the Claims Administrator's record of purchases or may submit additional information in support of their claim. Any Settlement Class Member who does not receive a letter in the form referred to in section 2.3 but believes that they qualify for compensation from Fund 1 may submit a claim form with evidence of purchases from the Defendants.
- 2.5 FUND 2:** Subject to the approval of the Claims Administrator, a Settlement Class Member shall be eligible for compensation out of Fund 2 upon filing a properly completed claim form postmarked on or before the claim deadline establishing that the Settlement Class Member is resident in Canada and had purchases of Corrugated Material of \$250,000 or more from non-Defendants and/or Smurfit-MBI for delivery in Canada during the Purchase Period.
- 2.6** Settlement Class Members who are eligible for compensation from Fund 2 will receive an equal share of the monies in Fund 2 based on the number of eligible Settlement Class Members who make claims.
- 2.7** Eligible Settlement Class Members may receive direct compensation from both Fund 1 and Fund 2.
- 2.8** The claim deadline shall be 90 days after the date on which notice giving Settlement Class Members an opportunity to file a claim is published. The letters referenced in section 2.3 shall be sent within seven days after the publication of such notice.
- 2.9** A Settlement Class Member who opts out of the within proceeding or has settled their claim against any Defendant is ineligible for payment.

- 2.10 Each Defendant, the directors and officers of each Defendant, the subsidiaries or affiliates of each Defendant, the entities in which each Defendant or any of that Defendant's subsidiaries or affiliates have a controlling interest and the legal representatives, heirs, successors and assigns of any of the foregoing are ineligible for payment.

3 GENERAL CLAIMS PROCESSING GUIDELINES

3.1 Efficiency

The Claims Administrator shall process all claims in a cost-effective and timely manner.

3.2 Technical Deficiencies

If during claims processing, the Claims Administrator finds that technical deficiencies exist in a claimant's claim form, the Claims Administrator shall notify the claimant of the deficiencies via regular mail and shall allow the claimant thirty (30) days from the date of mailing of such notice to correct the deficiencies. If the deficiencies are not corrected within the thirty (30) day period, the Claims Administrator shall reject the claim without prejudice to the right of the claimant to resubmit the claim provided the claimant is able to meet the filing deadlines and other requirements set forth in this Distribution Protocol.

Technical deficiencies shall not include missing the deadline for filing the claim form. In no event shall the Claims Administrator accept claim forms postmarked after the claim deadline.

3.3 Notification and Payment of Claims

The Claims Administrator shall notify via regular mail all claiming Settlement Class Members as to the approval or rejection of their claims under this Distribution Protocol.

The Claims Administrator shall make arrangements to pay approved claims as expeditiously as possible.

3.4 Appeal of Claims

Each claimant shall be granted thirty (30) days from the date it receives notice pursuant to section 3.3 of this Distribution Protocol, to appeal the rejection (in whole or in part) of its claim. Such appeal will be on the basis of written submissions, supported only by the documentation originally provided to the Claims Administrator. The appeals will be determined by the relevant Court, or as directed by that Court.

The judgment of the relevant Court respecting any appeal from the Claims Administrator's decision is final and binding and shall not be subject to any further appeal or review whatsoever.