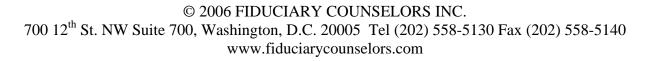
Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
In re ADC ERISA Litigation					\$3.25 million	Cash from insurer		30% \$975,000 (.28 multiplier) plus expenses \$490,071 plus \$2,500 each for class reps	Employer Stock
In re Allegheny Energy Securities Litigation (Consolidated ERISA Matter)					\$4 million	Cash		Up to 30%	Employer Stock
Allegheny Health, Educ. and Research Foundation ( <i>Grunewald v.</i> <i>Kasperbauer</i> )	263 F. Supp. 2d 949 (E.D. Pa. 2002); 334 F.3d 365 (3d Cir. 2003)	May 2006 (Prelim.)	Nonvested participants on or before 11/10/98	5,003	\$1.85 million	Cash from insurer (employer bankrupt)		16% \$300,000 (.1 multiplier) plus expenses (\$395,000)	Misrepresentation Cash Balance

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<sup>&</sup>lt;sup>1</sup> Additional settlements, corrections and comments should be sent to nell.hennessy@fiduciarycounselors.com.

Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
Amerada Hess, Falk v.		July 2005 (Prelim.)	2/9/01 to 7/15/05	\$13 – 24 million	\$2.25 million	Cash and plan changes	Permit participants to diversify for at least 5 years	25% \$562,500 (.64 multiplier) plus expenses (\$33,520.50) plus \$5,000 for each class rep	Employer Stock
American Express Fin. Lambert v.				More than10,000 participants	\$15 million			33.3% \$5 million	Independent Contractor
In re AOL Time Warner, Inc. ERISA Litigation	2005 WL 563166 (S.D.N.Y. March 10, 2005)	April 2006 (Prelim.)	1/27/99 to 7/3/03	38,584 participants \$500 million	\$100 million	All cash		20% requested \$20 million (2.19 multiplier) plus expenses (\$327,359) plus \$20,000 each for 3 class reps	Employer Stock
AOL Time Warner, Inc., Spann v.	2005 U.S. Dist. LEXIS 10848 (S.D. N.Y. June 7, 2005)				\$2.9 million			33.3% \$.96 million	DB Plan Compensation



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Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
AT&T Corp., Furstenau v.		Sept. 2005 (Final) July 2005 (Prelim.)	9/15/99 to 12/28/00	More than 50,000	\$29 million	All cash		29% \$8.41 million (1.5 multiplier) plus expenses (\$1.25 million)	Employer Stock
Azon Corp. (Beam v. HSBC Bank)	2003 WL 22087589 (W.D.N.Y. Aug. 19, 2003)	Nov. 2005 (Final) June 2005 (Prelim.)	9/21/99 to ?	More than 500 participants \$15 million	\$9.35 million	All cash Trustee agreed to provide IRAs for any missing participants	None (plan terminated)	25% \$2.337 million plus expenses (\$135,317)	Employer Stock (ESOP)
In re Bristol- Myers Squibb Co. ERISA Litig.		Oct. 2005 (Final)	1/1/99 to 3/10/03	\$300 million	\$41.22 million	Cash and plan changes	Unlock match for a period of at least 5 yrs	21% \$8.544 million (3.8 multiplier) plus expenses (\$174,726) plus \$5,00 for each class rep	Employer Stock

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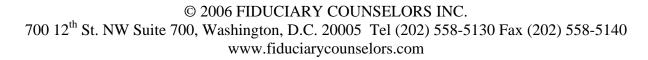


Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
In re Broadwing, Inc. ERISA Litigation		Feb. 2006	11/9/99 to 2/28/03	5,000 + <u>participants</u> \$200 million - \$300 million	\$11 million	All cash		23% \$2.53 million (1.6 multiplier) plus expenses (\$99,801) plus \$5,000 for class rep	Employer Stock
Campbell Soup Co., Local 56 UFCW v.					\$114.500 million			2.8% \$3.239 million (2.39 multiplier)	Retiree medical
Capitol American Life Insurance Co., Hover v.					\$6.826 Million			29% \$1.993 million (1.54 multiplier)	
Carter Hawley Hale Profit Sharing Plan, Presley v.	2000 WL 16437 (N.D.Cal. Jan 7, 2000)	Jan. 2000		20,000 participants	\$36 million			25% \$9 million plus expenses (\$272,151) plus \$25,000 each for 2 class reps	Employer Stock (ESOP)
Ceridian Corp., Kiefer v.			1990-95	12,000 participants	\$51 million			22.5% \$11.475 million (4.69 multiplier)	DB Plan Lump Sums

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Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
In re CIGNA Corp. ERISA Litigation In re CMS	312 F. Supp. 2d	Sept. 2005 March 2006	5/02/01 to 3/01/05 08/03/00	34,295 participants \$720 million 10,000	\$954,000 in cash plus plan changes \$28 million	\$950,000 attorney fees plus \$4,000 to Class Reps plus plan changes Cash	Amend plan to diversify match (valued at \$24-\$30 million) Permit	\$950,000 28.5%	Employer Stock
Energy ERISA Litigation	898, 917 (E.D. Mich. 2004) 2006 WL 2109499 (E.D. Mich. 2006)	(prelim. filed)	to 12/27/04	to 11,000 <u>participants</u> \$100 million to \$200 million	plus plan changes	(from insurer) plus plan changes	diversification for at least 4 years; Fiduciary and participant education; Identification of fiduciaries	\$7.9 million (1.52 multiplier) plus expenses (\$424,268) plus \$15,000 each for 3 class reps	
Color Tile (Almand v. Lesok)					\$4.1 million			17% \$700,000	Employer real property
Computer Associates		2003	01/20/98 to 05/30/03	6,0000 participants	\$4,980,756 213,400 shares CA stock @ \$23.34	Up to \$1,922,571 (If share price below \$23.43 at distribution, up to 38.6% payable in cash)		20% \$1.34 million	Employer Stock

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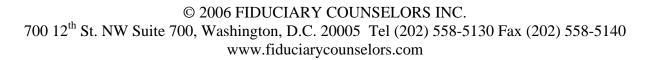
Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
Conseco Services, LLC, Russell v.		Oct. 2005 (Final)	04/28/99 to 09/09/03	14,388 participants \$32.5 million	\$9.975 million	All Cash:		25% \$2.5 million plus expenses (\$80,938) plus up to \$20,000 for class rep	Employer Stock
Continental Group, McLendon v.					\$415 million			8% \$33.289 million	ERISA §510
CVS Corp., Fescina v.		Sept. 2005	12/01/00 to 10/30/01		\$3 million	Cash (75% for 401(k) plan participants and 25% for ESOP participants)	401(k) governance changes (committee charter)	27.5% \$825,000 plus expenses (\$17,743) plus \$10,000 for class rep	Employer Stock
In re Dynegy, Inc. ERISA Litigation	309 F. Supp. 2d 861 (S.D. Tex. 2004)	Dec. 2004 (Final)	04/27/99 to 01/30/03		\$30.75 million	All cash		25% \$7.7 million plus \$10,000 for class rep.	Employer Stock
Retirement Plan 1 <sup>st</sup> National Bank, Edson v.					\$7.2 million			35.5% \$2.028 million	

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Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
EMCOR Group, Inc. (Koch v. Dwyer)	1999 U.S. Dist. LEXIS 11101 (S.D.N.Y. July 22, 1999) 49 Fed. R. Serv. 3d 455 (Mar 23, 2001)				\$6.4 million			30% \$2.52 million plus expenses (\$185.151) plus \$10,000 for the class rep	Employer Stock
In re Enron Corp. ERISA Litigation	284 F. Supp. 2d 511 (S.D. Tex. 2003) 35 EBC 1242 (May 24, 2005)	May 2005 Individual Defendants	01/01/95 to 07/07/02	Over 20,000 <u>participants</u> \$1.1 – 1.2 billion	\$85 million	All cash (from insurer)		20% requested \$53.077 million (2.297 multiplier) plus expenses	Employer Stock
		July 2005 Enron Bankry.			\$133.95 million	Cash – \$9.33 million from debtor plus \$124.62 million from sale of \$365 million bankruptcy claim			

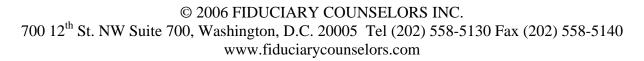
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Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
		Dec. 2005 Arthur Anderson			\$1.25 million	Cash			
		April 2006 Northern Trust Co., Directed Trustee			\$37.5 million	All cash (from insurer)			
Exxon Mobil Corp., Hooven v.	2005 U.S. Dist. LEXIS 2595 (E.D.Pa. Feb. 14, 2005)	2004 Feb. 2005 (Final)	1999		\$6 million			33.3% \$2 million (1.61 multiplier) plus expenses (\$89,092)	Severance
First Union Corp., Franklin v.	84 F. Supp. 2d 720 (E.D. Va. 2000)	2001	Retirees as of 12/22/05		\$26 million	Cash and injunctive relief		29.6% (\$7.7 million)	Proprietary Mutual Funds in DC Plans

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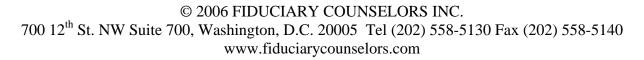




Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
Ford Motor Co., UAW v.		July 2006 Final)		170,000 retirees		\$108 million contribution to VEBA plus stock appreciation rights on 8.75 million Ford shares	No retiree costs if pensions below \$8,000; caps above that level		Retiree medical benefits
In re Global Crossing Ltd. ERISA Litigation	225 F.R.D. 436 (S.D.N.Y. Nov 24, 2004)	Nov. 2004 (Final) Mar 2004 (Prelim.)	09/28/99 to 12/8/03		\$79 million	All cash \$25 million from CEO; rest from insurance		13.9% <sup>2</sup> \$10.99 million (2.6 multiplier) plus expenses (\$395,125.75)	Employer Stock
In re Gulf Pension Litigation					\$141.730 million			13.1% \$18.506 million (3.14 multiplier)	DB Plan Spinoff

 $<sup>^{2}</sup>$  The attorney fee award represented 20% of the recovery from the insurers. The Department of Labor objected to any award of attorney fees on amount recovered from the CEO on the grounds that the CEO made the offer of that amount in response to a Congressional hearing.

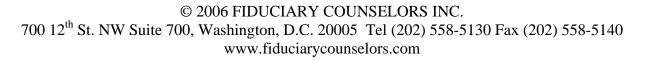
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Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
Hanover Compressor, Pirelli Armstrong Tire Co. Retiree Benefit Trust v.			5/4/99 to ?		\$1.8 million			21.95%	Employer Stock
Harnischfeger Industries (Kling v. Fidelity Management Trust Co.)	212 F.R.D. 400 (E.D. Wisc. 2002)	June 2006 (Final)	11/1/97 to 3/31/2000	4,700 participants \$31 million	\$10.85 million CHECK AMT	Cash from insurers (co. bankrupt); Fidelity paid \$116,0000 to administer settle		30% \$3.255 million (1.25 multiplier) plus expenses (\$173,707) plus \$10,00 for class rep	Employer Stock
Honeywell, Conjorio v.	2004 WL 3245931 (D.N.J. June 14, 2004)	Sept. 2005					\$4 prescription co-pay	\$66,000	Retiree Health

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Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
In re HealthSouth Corp. ERISA Litigation	2006 WL 2109484 (N.D. Ala. June 28, 2006)	Aug. 2005 May 2006 (prelim. approved) June 2006 (Final)	1/1/96 to ?	Over 40,000 participants \$44.66 to \$73.58 million	\$28.75 million CHECK AMT	All Cash \$18 million from insurers plus \$7 million from company plus \$3.75 million from individuals		25% \$7.18 million 2.1 multiplier	Employer Stock
In re Honeywell ERISA Litigation	2004 WL 3245931(D.N.J. June 14, 2004) 2004 U.S. Dist. LEXIS 21585 (D.N.J. Sept 14, 2004)	July. 2005	12/20/99 to 3/17/03	115,000 participants	\$14 million	Cash (from insurer) plus plan changes	Amend plan to permit diversification of match	25% \$3.5 million (3.7 multiplier) plus expenses (\$43,887)	Employer Stock
In re Household Int'l, Inc. ERISA Litigation	2004 WL 725973 (N.D. Ill. 2004), Lexis 5286 (March 31, 2004)	Nov. 2004	7/23/01 to 3/28/03	Unknown	\$46.5 million	All cash		30% \$13.95 million (4.65 multiplier) plus expenses	Employer Stock





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IBM Personal Pension Plan, Cooper v.		Aug. 2005 (Final)		More than 270,000	Potentially \$1.7 billion	Additional benefits only	Additional pension benefits (\$314.3 million guaranteed plus additional amounts if appeals successful)	29% of first \$250 million 25% of \$250- 750 million 21% of \$750 million -1.25 billion 17% above \$1.25 billion (expenses and class rep paid from fees)	Cash Balance Conversion
In re Ikon Office Solutions, Inc. ERISA Litigation	86 F.Supp.2d 481 (E.D. Pa. 2002) 191 F.R.D. 457 (E.D. Pa. Mar 14, 2000) 209 F.R.D. 94 (E.D. Pa.)		09/30/95 to 08/13/98	51,000 participants \$15.677 million	\$6.375M; not awarded, however		401(k) structural changes	Up to \$6.5 million	Employer Stock
J.C. Penny, Forbush v.				75,000 participants \$15.677 million	\$80.908 million	Additional pension benefits		9.9% \$8 million	DB Plan Social Security offset



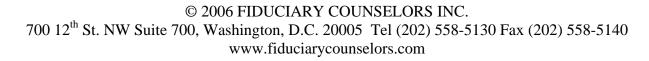


Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
Kmart (Rankin v. Rotts)	278 F. Supp. 2d 853 (E.D. Mich. 2003)	June 2006 (final) Feb. 2006 (prelim.) Nov. 2005 (agreement)	03/15/99 to 03/06/03	Over 100,000 participants \$300 million	\$11.75M	All Cash		10% \$1.175 million plus expenses (\$141,288) plus \$10,000 for class rep	Employer Stock
Krispy Kreme Doughnut Corp., Smith v.		Sept. 2006 (Prelim.)	1/1/03 to 5/12/06	\$11.7-12.2 million	\$8.57 million	\$4.75 million cash from insurers plus \$3.8 million plan changes	KSOP to be merged with 401(k)	Up to 26% \$1.235 million (1.6 multiplier) plus expenses (\$87,433) plus \$15,000 each for 2 class reps	Employer Stock
In re Louisiana- Pacific Corp. ERISA Litigation		May 2004	1/1/99 to 2/13/04		\$886,000	No cash	Adopt investment policy; provide educational materials	43.5% \$385,000 (for fees and expenses)	Employer Stock



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In re Lucent Technologies, Inc. ERISA Litigation	327 F.Supp.2d 426 (D.N.J. 2004)	Dec. 2003	12/31/99 to 03/27/03	136,000 participants "billions of dollars"	\$69 million plus plan changes	Cash: \$750,000 (remaining to be cash or stock or combo)	Amend plan to permit diversification of match and increase maximum contribution; Educational materials on diversification	15% \$10.35 million (2.46 multiplier) plus expenses (\$550,512) plus \$12,5000 for 3 class reps	Employer Stock
McDonnell Douglas, Millsap v.					\$36 million			24.3% \$8.75 million	ERISA §510
In re McKesson HBOC, Inc.	<ul> <li>391 F. Supp. 2d</li> <li>812 (N.D. Cal.</li> <li>2005)</li> <li>29 EB Cas.</li> <li>1229, 2002 WL</li> <li>31431588</li> <li>(N.D. Cal.</li> <li>Sept. 30, 2002)</li> </ul>	2005 (Prelim.)	3/31/96 to 4/1/99		\$18.2 million			25% \$4.55 million	Employer Stock
In re Medco Health Solutions, Inc. Pharmacy Benefits Litigation		May 2004		815,000 plans	\$42.5 million	Cash plus changes in business practices	Changes in business practices	30% \$12.75 million (1.79 multiplier) plus expenses (893,294)	Rebates to service provider

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Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
Melkonian		Nov. 2006	1/9/99		\$295,000			25.4%	Imprudent
Enterprises Inc., Aguilar v.			to 11/3/06					\$75,000 plus \$10,000 for	investments
M: CC	172 5 2 1 7 1 2		12/20/96	0.550	¢07.995			class rep	E a sul se su s /
Microsoft Corp., Vizcaino v.	173 F.3d 713 (9th Cir. 1999)		12/29/86 to 6/30/2000	8,558 <u>participants</u>	\$96.885 million			27.4% \$26.517 million (3.81 multiplier)	Employee/ Indep. contractor
MidCon Corp. ESOP, Croucher v.					\$28.5 million			10.1% \$2.878 million	Employer Stock (ESOP)
In re Mirant Corporation ERISA Litigation				Over \$3,500 participants \$30-10 million	\$9.7 million	Cash from insurance (employer bankrupt)		27.5% \$2.6675 million (2.27 multiplier) plus expense (\$52,892) plus \$2,000 each for 2 class reps	Employer Stock

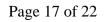
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Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
Morrison Knudsen Corp. ( <i>Blyler v. Agee</i> )	2001 U.S. Dist. LEXIS 22326 (Sept 25, 2001) 2001 U.S. Dist. LEXIS 22328 (Dec. 14, 2001)		7/19/94 to ?		\$21 million			30% \$6.3 million plus expenses (898,495)	Employer Stock
In re Polaroid ERISA Litigation	362 F.Supp. 2d 461 (S.D.N.Y. Mar 31, 2005)	June 2006			\$12 million			Up to 30% (multiplier less than 1)	Employer Stock
In re Providian Financial Corp. ERISA Litigation	2002 U.S. Dist. LEXIS 25676 (Nov 14, 2002) 2003 WL 22005019 (N.D. Cal. Jun 30, 2003)	June 2003	9/30/00 to 1/01/02	14,410 <u>participants</u> \$43.6 to \$79.5 million for holder claims plus \$7.3 to \$9.58 million for purchaser claims	\$8.6 million	All cash		25% \$2.15 million (for fees and expenses of \$98,000)	Employer Stock
In re Qwest ERISA Litigation	2004 U.S. Dist. LEXIS 24647 (D. Colo. Sept. 27, 2004)	2006			\$37.5 million				Employer Stock
Republic Airlines, Harris v.					\$3.125 million			32% \$1 million	??

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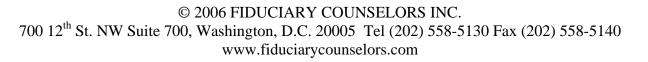
Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
Rite Aid, Kolar v.	30 E.B.C. 1993 (E.D. Pa. March 11, 2003)	March 2003	5/02/97 to 11/10/99	16,000 participants	\$67.76 million	Cash: \$10.76 million plus \$56.84 million in future match	Safe harbor match guaranteed for 2003-06	7.884% \$5.3 million plus expenses (\$172,525)	Employer Stock
In re Royal Dutch/Shell Transport ERISA Litigation		Aug. 2005	12/3/99 to 4/29/04	Unknown (but only suffered 7.7% drop in stock)	\$91 million	All cash \$90 million plus \$1 million for expenses (only \$25 million from insurance)	ERISA Committee Governance Changes	25% \$22.5 million (3.3 multiplier) plus \$1 million for expenses	Employer Stock
SBC Communications, Gottlieb v.					\$10 million			25% \$2.5 million	Employer Stock
Simmons Mattress Co. (Florin v. NationsBank of Georgia)		Before 1994			\$15.448 million			18.45% \$2.85 million (1.53 multiplier)	Employer Stock (ESOP)
Southtrust Bank of Alabama, Bowen v.		1991			\$1.035 million			23% \$238,000 (1.67 multiplier)	Health insurance





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Spang & Co., Brytus v.					\$12.5 million			3.68% \$460,000 (for fees and expenses)	DB Plan Surplus
In re Sprint Corporation ERISA Litigation	33 EB Cas. 2196, 2004 WL 2182186 (D. Kan. Sept. 24, 2004)	Aug. 2006 (Final)	9/15/99 to 12/28/00		More than \$25 million (\$4 million cash plus value of plan changes)	Cash plus plan changes	Increase match Accelerated vesting Diversification Participant education, including two meetings with a financial planner	Less than 16% \$3.6 million (1.8 multiplier) plus \$258,098 expenses plus \$5,000 each for 4 class reps (paid from \$3.9 million expense fund in addition to settlement fund)	Employer Stock

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Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
Statewide Bancorp (Moensch v. Robertson)	62 F.3d 553 (3d Cir. 1995) rev'g 1994 U.S. Dist. LEXIS 21270 (Sept. 21, 1994) 1996 U.S. Dist. LEXIS 21898 (Nov 1, 1996)	Nov. 1996 (Final)			\$700,000				Employer Stock
Teamster Local 705 (Cook v. McCarron)					\$14.768 million			13.7% \$2.028 million (1.54 multiplier)	Fiduciary Breach & RICO
TRW, Inc., Rybarczyk v.			10/23/86 to 7/1/96	\$42 - \$52.6 million	\$48.5 million			33.3% \$16.167 million	DB Plan Lump Sums
TWA, Long v.					\$4.075 million			32% \$1.304 million	??
UAL ESOP, Summers v.	2005 WL 2648670 (N.D. Ill. Oct 12, 2005)		07/19/01 to 07/30/03	65,000 participants \$2 billion	\$5.25 million plus cost of administering settlement	All cash from insurer (company bankrupt)			Employer Stock (ESOP)
In re Unisys Retiree Medical ERISA Benefits Litigation		2002-03		10,000 participants	\$111 million			6.25% (\$6.938 million) (2.19 multiplier)	Retiree Medical

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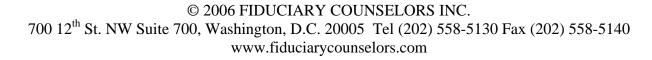


Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
US Correction Corp ESOP		Jan. 2005 (Final)			\$21.7 million				Employer Stock (ESOP)
In re Valin ESOP			6-12-01		\$2.45 million plus interest at 6%	53,327 additional shares of Valin stock plus interest at 6%		6% \$202,622 (3.0 multiplier) plus \$4,000 for class rep	Employer Stock (ESOP)
In re Westar Energy, Inc. ERISA Litigation	2005 WL 2403832 (D. Kan. Sept 29, 2005)	May 2006	7/1/98 to 1/1/03		\$9.25 million	All cash		Up to 30% for (1.88 multiplier) fees and expenses	Employer Stock





Company/ Case Name <sup>1</sup>	Published Decision(s)	Settlement Date	Class Period	Plan <u>Participants</u> Estimated Maximum Exposure	Total Settlement	Settlement Components	Plan Changes	Attorney Fees (as % of cash)	Case Type
In re Williams Cos. ERISA Litigation	271 F. Supp. 2d 1328 (N.D. Okla. 2003)	Nov. 2005 (final)	07/24/00 to 12/12/02	Over 20,000 participants \$1.2 billion	\$55 million plus future contributions (valued at \$57.3 million)	Cash (\$50 million from insurers and \$5 million from co.) plus future contributions	Matching contributions at least 4% until 2011 (not restricted to company stock)	20% for lead counsel (\$11 million) plus 2% reserve for other counsel, \$150,000 reserve for fees and expenses implementing settlement plus expenses (\$870,807)	Employer Stock
In re WorldCom, Inc. ERISA Litigation	2002 WL 31640557 (N.D. Cal. July 26, 2002) 263 F. Suppl 2d 745 (2003) 339 F. Suppl 2d 561 (2004) 354 F. Supp.2d 423 (2005)	Oct. 2004 (final)	9/14/98 to 7/21/02		\$47.15 million	All cash	None	20% plus interest \$9.586 million (1.3 multiplier) plus expenses (\$1.2 million)	Employer Stock





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		Nov. 2005 Scott Sullivan (final)			\$485,000 (estimate)	10% of 401(k) account and 10% of proceeds from sale of Florida home			
		Nov. 2005 Merrill Lynch (final)			Up to \$200,000	Trustee will forego fees related to administration of settlement, up to \$200,000			
In re Xcel Energy, Inc. ERISA Litigation	312 F. Supp. 2d 1165 (2004) 364 F.Supp. 2d 980 (D. Minn. 2005)	April 2005	9/23/99 to 3/31/03	13,000 participants	\$8 million	All Cash + Plan Design Changes		25% \$2 million (4.7 multiplier) plus expenses	Employer Stock
Xerox Corp. Ret. Income Guar. Plan, Berger v.					\$240 million			29% \$69 million	Cash Balance

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