

Appendix 3 to Amended Settlement Agreement

Amended Plan of Allocation and Distribution of Amended Settlement Amount

Allocation of the Amended Settlement Amount to Class Members pursuant to the Amended Settlement Agreement Section III.D.2 and distribution of the Amended Settlement Amount to Settlement Class Members pursuant to the Amended Settlement Agreement Section III.D.3 will be made as follows:

Allocation

1. The allocation of the Amended Settlement Amount will be determined according to the financial effect of the application of the INAP to each Class Member (“INAP Impact”) as set forth below.
2. INAP Impact will be determined by first identifying, to the maximum extent that the data will permit, each Class Member’s request(s) for fee increases during the period from January 1, 2011 through September 14, 2017, that were limited by application of the INAP, and second, then determining, to the maximum extent that the available data will permit, the amount by which a Class Member’s fee payments were limited as a result of Delta Dental’s application of the INAP for services performed during that period. To the extent possible, INAP Impact determinations will be made for claims for services performed during the period from January 1, 2011 through September 14, 2017, and which have been submitted to Delta Dental and processed through December 31, 2017.
3. Each Class Member’s *pro rata* share of the Amended Settlement Amount will initially be determined based on the proportion of his/her INAP Impact to the total Class INAP Impact, using the data described in Section 2. In some cases, the available data require judgments to be made by Class Counsel, working with experts retained on behalf of the Class, as to the amount of the INAP Impact, which will be made consistently in an effort to make the most accurate allocations possible. If a Class Member practiced in more than one office or location and/or with more than one Tax Identification Number, his or her INAP Impact will be aggregated into a single INAP Impact attributable to that Class Member.
4. If a Class Member’s INAP Impact is determined to be zero, then he/she will not be allocated any portion of the Amended Settlement Amount and will receive no payment under the Amended Settlement Agreement. If the Class Member’s *pro rata* share is determined to be greater than zero but less than or equal to \$500, then the Class Member will be allocated the minimum allocation of \$500. If the *pro rata* share of the Amended Settlement Amount exceeds \$500 determined as set forth in Section 3, then his/her allocation will be determined according to Section 5 below.

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5. The allocation to Class Members for whom the Section 3 *pro rata* share of the Amended Settlement Amount exceeds \$500 (the “Remaining Class Members”) will be determined as follows: First the total amount of the minimum \$500 allocations to Class Members determined as described in Section 4 will be deducted from the Amended Settlement Amount, resulting in the “Remaining Amended Settlement Amount.” Each Remaining Class Member will then be allocated a share of the Remaining Amended Settlement Amount. To calculate this share, the INAP Impact on the Remaining Class Member will be the numerator and the total INAP Impact of all Remaining Class Members will be the denominator. The resulting percentage will be applied to the Remaining Amended Settlement Amount to determine the amount of the Remaining Amended Settlement Amount to be allocated to the Remaining Class Member. This methodology will be applied uniformly for all Remaining Class Members. The total of the \$500 minimum allocations and the allocations to the Remaining Class Members will equal the Amended Settlement Amount.
6. In situations in which INAP Impact cannot be associated with any individual Class Member, no share of that INAP Impact will be allocated to any Class Member.

Distribution

7. Distribution of the Amended Settlement Amount to Settlement Class Members shall be made pursuant to the allocation plan set forth above and be completed within the time period set forth in Section III.D.3.c of the Amended Settlement Agreement, subject to the provisions of Section V.1 of the Amended Settlement Agreement and Sections 8 - 13 below.
8. In situations in which a Settlement Class Member’s fee payments during any portion of the Class Period were made by Delta Dental to a group practice in the normal course of business, then no later than twenty (20) days after the Court enters an order granting Final Approval of the Amended Settlement Agreement a written notice will be mailed by the Class Notice Administrator to the Settlement Class Member and the group practice informing both (i) of the amount of the Settlement Class Member’s allocation associated with claims submitted by or on behalf of, or paid to, the group practice in the normal course of business and (ii) that the distribution of the settlement allocation so associated will be made to the group practice absent written objection received pursuant to the procedure below. The group practice will thereafter be responsible for determining any further distribution of the settlement allocation, subject to the following:
 - a. If a Settlement Class Member or a group practice submits an objection in writing to the Class Notice Administrator within 30 days of the date the above

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information is mailed, distribution of that Settlement Class Member's allocation will not be made to the group practice but will be deferred for a maximum of 60 days after the date the above information is mailed to allow the group practice and the Settlement Class Member to come to an agreement on how the payment should be made. If no agreement is reached within that period, allocations subject to unresolved objections shall be deposited in a Qualified Settlement Fund established pursuant to the Amended Settlement Agreement (Appendix 4), and thereafter paid either in accordance with instructions agreed upon by the group practice and the Settlement Class Member or a final, non-appealable court order directing how payment shall be made. Reasonable additional costs incurred by the Class Notice Administrator in making the payment in this manner may be deducted from the payment, provided that any interest that is earned on the funds while in the QSF will be added to the payment. Once funds are deposited in the Qualified Settlement Fund, the Settling Parties, Delta Dental's Counsel and Class Counsel shall have no further obligation or responsibility with respect to the allocation or distribution of such funds.

- b. If no written objection is received within 30 days of the date the above information is mailed, then the distribution of the Settlement Class Member's allocation associated with claims submitted by or on behalf of, or paid to, the group practice will be made to the identified group practice.
 - c. Nothing contained herein is intended to affect the legal rights of either a Settlement Class Member or a group practice with respect to such payments. In following the provisions of this Amended Plan of Allocation and Distribution, the Class Representatives, Class Counsel, Delta Dental, Delta Dental's counsel, and the Class Notice Administrator shall have no responsibility or liability for any allocation or distribution of payments between or among a dental group practice and/or the group's members.
9. If it is determined that a Settlement Class Member who is entitled to an allocation of the Amended Settlement Amount has passed away, that distribution shall be held while the Class Notice Administrator makes a reasonable effort to contact the personal representative of decedent's estate or the trustees of decedent's trust, if any, or if none, the Class Member's successor in interest. If any dispute arises regarding the payment of this allocation, Delta Dental shall deposit the allocation into a Qualified Settlement Fund established pursuant to this Amended Settlement Agreement (Appendix 4), and payment shall thereafter be made either in accordance with instructions agreed upon by the personal representative of decedent's estate or the trustees of decedent's trust, if any, or if none, the Class Member's successor in interest, or a final, non-appealable court order

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directing how payment shall be made. Reasonable additional costs incurred by the Class Notice Administrator in making the payment in this manner may be deducted from the payment, provided that any interest that is earned on the funds while in the QSF will be added to the payment. Once funds are deposited in the Qualified Settlement Fund, the Settling Parties, Delta Dental's Counsel and Class Counsel shall have no further obligation or responsibility with respect to the allocation or distribution of such funds.

10. To the maximum extent feasible and consistent with tax law and regulation, Delta Dental will send a Form 1099-MISC to either Settlement Class Members or group practices who receive a distribution from the Amended Settlement Amount. No Form 1099-MISC will be sent with respect to funds deposited into a Qualified Settlement Fund. Neither the Settling Parties, Delta Dental's Counsel nor Class Counsel shall have any further obligation or responsibility with respect to the allocation or distribution of funds deposited into the Qualified Settlement Fund.

General

11. In order to avoid the need for the filing of claims and/or substantiating documentation by Class Members, to make allocation and distribution of the Amended Settlement Amount in a reasonably prompt manner, and to treat each Class Member in a fair and equal manner, the allocation and distribution determinations made pursuant to this Amended Plan of Allocation and Distribution shall be final and conclusive for all purposes, including the making of the payments called for under the Amended Settlement Agreement. In no event shall the Class Notice Administrator, the Settling Parties or counsel for the Settling Parties have any liability for a payment or lack of a payment made pursuant to this Amended Plan of Allocation and Distribution.
12. Class Members who make a timely and valid election to opt out of the Amended Settlement Agreement will not receive a distribution from the Amended Settlement Amount. The portion of the Amended Settlement Amount that would have been allocated to a Class Member who opts out of the Amended Settlement Agreement determined pursuant to this Amended Plan of Allocation and Distribution will be retained by Delta Dental and not distributed to any Class Member.
13. The amounts allocated and/or paid to Class Members shall, to the extent consistent with law, be maintained as confidential and not disclosed publicly. Notwithstanding the foregoing, if an issue arises as to whether an allocation should be distributed to an individual Settlement Class Member or to a group practice of which he or she was or is a member, the amount(s) at issue will be disclosed to the Settlement Class Member and relevant group practice.