

IN THE COURT OF CHANCERY OF THE STATE OF DELAWARE

3-SIGMA VALUE FINANCIAL)
OPPORTUNITIES LP, BRH)
OPPORTUNITIES FEEDER, LLC, BRH)
OPPORTUNITIES III, LLC,)
BLUEMOUNTAIN FINANCIAL)
HOLDINGS, LLC, TDSS EQUITY)
INVESTMENTS A LLC, and SCOPESII)
EQUITY INVESTMENTS A LLC, on)
Behalf of Themselves and all others)
Similarly Situated and Derivatively on)
Behalf of Nominal Defendant,)
CERTUSHOLDINGS, INC.,)

Plaintiffs,)

v.)

C.A. No. 11655-VCG)

MILTON JONES, WALTER DAVIS,)
CHARLES WILLIAMS, ANGELA)
WEBB, J. VERONICA BIGGINS,)
ROBERT J. BROWN, DOUGLAS)
JOHNSON, WILLIAM F. PICKARD,)
HILDY TEEGEN, ROBERT L.)
WRIGHT, INTEGRATED CAPITAL)
STRATEGIES HOLDINGS, LLC AND)
INTEGRATED CAPITAL)
STRATEGIES, LLC,)

Defendants,)

v.)

CERTUS HOLDINGS, INC.,)
Nominal Defendant.)

**AFFIDAVIT OF JOSE C. FRAGA REGARDING
MAILING OF THE NOTICE**

STATE OF NEW YORK)
) ss.
COUNTY OF NASSAU)

JOSE C. FRAGA, being duly sworn, deposes and says:

1. I am a Senior Director of Operations for Garden City Group, LLC (“GCG”). Pursuant to the Court’s Scheduling Order dated February 20, 2017 (the “Scheduling Order”), GCG was authorized to act as the Settlement Administrator in connection with the Settlement of the above-captioned action (the “Action”).¹ The following statements are based on my personal knowledge and information provided by other experienced GCG employees working under my supervision, and if called on to do so, I could and would testify competently thereto.

MAILING OF THE NOTICE PACKET

2. Pursuant to paragraphs 14 and 28 of the Individual Defendants Stipulation, Certus provided GCG with a list of 62 unique names and addresses of Current Stockholders and Settlement Class Members (the “Mailing List”). In accordance with paragraph 7 of the Scheduling Order, on March 1, 2017, GCG

¹ All terms with initial capitalization not otherwise defined herein have the meanings ascribed to them in the Stipulation and Agreement of Settlement, Compromise and Release with Individual Defendants dated February 8, 2017 (the “Individual Defendants Stipulation”) and the Stipulation and Agreement of Settlement, Compromise, and Release with ICS dated February 8, 2017 (together with the Individual Defendants Stipulation, the “Stipulations”).

mailed the Notice of Pendency and Proposed Settlement of Stockholder and Derivative Action, Settlement Hearing and Right to Appear (the “Notice”) and a Form W-9 (collectively with the Notice, the “Notice Packet”) by first-class mail to the 62 persons and entities set forth in the Mailing List. A copy of the Notice Packet is attached hereto as Exhibit A.

3. The Notice Packets for 6 of the entities included in the mailing were returned by the U.S. Postal Service as undeliverable. Based on internet research, a new postal and/or email address was identified for these entities, and the Notice Packets were disseminated to the updated addresses.

TELEPHONE HELPLINE

4. GCG has established and continues to maintain a toll-free telephone number (1-800-231-1815) to accommodate individuals who have questions about the Settlement. The telephone helpline is accessible from 8:00 a.m. to 5:30 p.m. (EST), Monday through Friday.

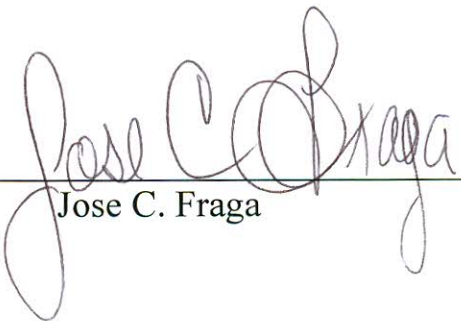
WEBSITE

5. GCG established and is maintaining a website for the Action, www.gardencitygroup.com/cases-info/ctu/. Users of the website can access and download copies of the Notice, the Stipulations, the Scheduling Order, and the Complaint. The website was operational beginning on March 1, 2017, and is accessible 24 hours a day, 7 days a week. GCG will continue operating,

maintaining and, as appropriate, updating the website until the conclusion of the administration.

I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge.

Executed this 23rd day of March, 2017.



Jose C. Fraga

Sworn to and subscribed before me
this 23rd day of March, 2017



NOTARY PUBLIC

VANESSA M VIGILANTE
Notary Public, State of New York
No. 01VI6143817
Qualified in Nassau County
Commission Expires April 17, 2018

EXHIBIT A

IN THE COURT OF CHANCERY OF THE STATE OF DELAWARE

3-SIGMA VALUE FINANCIAL OPPORTUNITIES LP, BRH)
OPPORTUNITIES FEEDER, LLC, BRH OPPORTUNITIES)
III, LLC, BLUEMOUNTAIN FINANCIAL HOLDINGS, LLC,)
TDSS EQUITY INVESTMENTS A LLC, and SCOPESII)
EQUITY INVESTMENTS A LLC, on Behalf of Themselves)
and all others Similarly Situated and Derivatively on Behalf of)
Nominal Defendant, CERTUS HOLDINGS, INC.,)

Plaintiffs,)

v.)

MILTON JONES, WALTER DAVIS, CHARLES WILLIAMS,)
ANGELA WEBB, J. VERONICA BIGGINS, ROBERT J.)
BROWN, DOUGLAS JOHNSON, WILLIAM F. PICKARD,)
HILDY TEEGEN, ROBERT L. WRIGHT, INTEGRATED)
CAPITAL STRATEGIES HOLDINGS, LLC AND)
INTEGRATED CAPITAL STRATEGIES, LLC,)

C.A. No. 11655-VCG

Defendants,)

v.)

CERTUS HOLDINGS, INC.,)

Nominal Defendant.)

NOTICE OF PENDENCY AND PROPOSED SETTLEMENT OF STOCKHOLDER AND DERIVATIVE ACTION, SETTLEMENT HEARING AND RIGHT TO APPEAR

The Delaware Court of Chancery authorized this Notice. This is not a solicitation from a lawyer.

TO: All signatories to the Stock Purchase Agreement between Certus Holdings, Inc. (“Certus” or the “Company”) and its stockholders, dated May 25, 2010 (the “Stock Purchase Agreement”) and their transferees, successors or assigns (the “Settlement Class” or “Class”)¹ and all holders of Certus Class A Voting and/or Class B Non-Voting common stock (“Certus Common Stock”) as of February 8, 2017 (“Current Stockholders”).

**PLEASE READ THIS NOTICE CAREFULLY AND IN ITS ENTIRETY.
YOUR RIGHTS WILL BE AFFECTED BY THIS LITIGATION.**

This Notice relates to the proposed settlement (the “Settlement”) of the above-captioned stockholder class and derivative action (the “Action”) pending in the Court of Chancery of the State of Delaware (the “Court”).² Pursuant to the Settlement, Plaintiffs have agreed to resolve all claims asserted in the Action in exchange for a cash payment of \$19,200,000. If the Settlement is approved by the Court, the net settlement proceeds will be distributed to Authorized Stockholders (as defined in paragraph 13 below) in accordance with paragraphs 11-15 below.³

¹ Members of the Settlement Class are referred to herein as “Class Members.” Excluded from the Settlement Class are Certus; defendants Milton Jones (“Jones”), Walter Davis (“Davis”), Charles Williams (“Williams”), Angela Webb (“Webb”), J. Veronica Biggins (“Biggins”), Robert J. Brown (“Brown”), Douglas Johnson (“Johnson”), Hildy Teegen (“Teegen”), and Robert L. Wright (“Wright”) (collectively, the “Individual Defendants”); defendants Integrated Capital Strategies Holdings, LLC and Integrated Capital Strategies, LLC (collectively, “ICS”; and together with the Individual Defendants, the “Defendants”); members of the Immediate Family of each of the Individual Defendants; any person or entity in which any Defendant or Certus has a controlling interest; and the legal representatives, agents, affiliates, heirs, successors-in-interest or assigns of any such excluded party.

² The terms and conditions of the Settlement are set forth in (i) the Stipulation and Agreement of Settlement, Compromise and Release with Individual Defendants dated February 8, 2017, entered into by and among: (a) plaintiffs BRH Opportunities Feeders, LLC, BRH Opportunities III, LLC, BlueMountain Financial Holdings, LLC, TDSS Equity Investments A LLC, and SCOPESII Equity Investments A LLC (collectively, “Plaintiffs”), on behalf of themselves and the Settlement Class, and derivatively on behalf of nominal defendant Certus; (b) the Individual Defendants; and (c) Certus (the “Individual Defendants Stipulation”); and (ii) the Stipulation and Agreement of Settlement, Compromise and Release with ICS dated February 8, 2017, entered into by and among: (a) Plaintiffs, on behalf of themselves and the Settlement Class, and derivatively on behalf of nominal defendant Certus; (b) ICS; (c) the Individual Defendants; and (d) Certus (the “ICS Stipulation,” and together with the Individual Defendants Stipulation, the “Stipulations”). Copies of the Stipulations are available for review at the following website: <http://www.gardencitygroup.com/cases-info/ctu/>.

³ All capitalized terms used in this Notice that are not otherwise defined herein shall have the meanings ascribed to them in the Stipulations.

PLEASE NOTE: As set forth in paragraph 14 below, in order to be eligible to receive a payment from this Settlement, Eligible Stockholders must complete and execute a Form W-9 and submit it to the Settlement Administrator, postmarked no later than April 20, 2017. A Form W-9 is included with this Notice.

WHAT IS THE PURPOSE OF THIS NOTICE?

1. The purpose of this Notice is to inform Class Members and Current Stockholders of the existence of this Action and how are they affected by the litigation. It is also being sent to inform Class Members and Current Stockholders of the terms of the proposed Settlement, and of a hearing to be held by the Court to consider the fairness, reasonableness, and adequacy of the Settlement and the application by Plaintiffs' Counsel for an award of attorneys' fees and litigation expenses (the "Settlement Hearing"). See paragraph 22 below for details about the Settlement Hearing, including the date and location of the hearing.

2. The Court directed that this Notice be mailed to you because Certus' records indicate that you are a member of the Settlement Class or a Current Stockholder. The Court has directed us to send you this Notice because, as a Class Member or Current Stockholder, you have a right to know about your options before the Court rules on the proposed Settlement. Additionally, you have the right to understand how this Action generally affects your legal rights.

3. The issuance of this Notice is not an expression by the Court of any findings of fact or any opinion concerning the merits of any claim in the Action, and the Court has not yet decided whether to approve the Settlement. If the Court approves the Settlement, then payments to Authorized Stockholders will be made after any appeals are resolved.

WHAT IS THIS CASE ABOUT?

4. On October 29, 2015, Plaintiffs filed, based on the investigation of counsel, review of publicly available information and internal Company documents produced pursuant to Plaintiffs' August 7, 2015 and August 25, 2015 demand for the production of books and records pursuant to Section 220 of the Delaware General Corporation Law, the Verified Class Action and Derivative Complaint (the "Complaint").

5. The Complaint alleges that Defendants Jones, Davis, Webb and Williams (collectively the "Former Executives") breached their fiduciary duties and wasted corporate assets. The Complaint alleges that the Former Executives breached their fiduciary duties by causing Certus to retain on unfair terms the services of Integrated Capital Strategies ("ICS"), a company in which the Former Executives had an ownership interest, and by entering into unauthorized leases for the Company's headquarters and other facilities. The Complaint further alleges that Defendants Biggins, Brown, Johnson, Teegen and Wright (collectively, the "Former Directors") breached their fiduciary duties by failing to monitor the activities of the Former Executives to ensure that the Former Executives were managing Certus for the benefit of its stockholders, approving the ICS relationship with Certus despite knowing of the conflicts inherent in any ICS transaction, and failing to erect internal controls that would inform them of the Former Executives' misconduct, including the ICS transactions and the unauthorized leases. The Complaint also alleges that ICS aided and abetted in the Former Executives' and the Former Directors' breaches of fiduciary duty and that the Former Executives and ICS tortiously interfered with the Stock Purchase Agreement by retaining ICS on unfair terms.

6. From February 10, 2016 to November 21, 2016, the parties engaged in extensive discovery, including party and third-party document productions, totaling millions of pages of documents, the deposition of two defendants, and expedited motion practice concerning the entity defendants' representation and deposition.

7. On July 13, 2016, Plaintiffs' Counsel, Individual Defendants' Counsel and Individual Defendants' insurance carriers participated in a full-day mediation session in San Francisco, CA, before Robert A. Meyer, Esq. (the "Mediator"). In advance of that session, the Parties submitted and exchanged detailed mediation statements and exhibits, which addressed the issues of liability, causation and damages. The mediation session ended without any agreement being reached.

8. Thereafter, the Mediator conducted an additional mediation session in New York, NY.

9. After continued arm's-length negotiations and discussions between the Parties, all of which were overseen by the Mediator, and based on a proposal by the Mediator, on November 21, 2016, the Parties reached an agreement in principle to settle the Action. On February 8, 2017, the Parties entered into the Stipulations setting forth the final terms and conditions of the Settlement.

10. On February 20, 2017, the Court entered the Scheduling Order in connection with the Settlement which, among other things, authorized this Notice to be provided to Class Members and Current Stockholders and scheduled the Settlement Hearing to, among other things, consider whether to grant final approval of the Settlement.

WHAT ARE THE TERMS OF THE SETTLEMENT?

11. Pursuant to the Settlement, a total of \$19,200,000 (the "Settlement Amount") will be deposited into an escrow account (the "Settlement Escrow Account").

12. In connection with the Settlement, the Certus Board has passed a resolution evidencing its good faith and informed judgment, including advice of counsel, that so long as it receives from the Settlement Escrow Account no less than \$600,000 with respect to the Settlement of this Action, the remaining balance of the net settlement proceeds shall be distributed to eligible Certus stockholders without regard to whether any such amount could be characterized as a recovery with respect to any direct or derivative claims. Accordingly, if the Settlement is approved by the Court, the Settlement Amount, plus any and all interest earned on that amount while held in the Settlement Escrow Account (the "Settlement Fund"), less the \$600,000 payment to Certus and less any attorneys' fees and expenses awarded by Court to Plaintiffs' Counsel, any Notice and Administration Costs, and any Taxes (the "Net Settlement Fund"), shall be allocated among and distributed to all "Eligible Stockholders," provided that such Eligible Stockholders first provide the Settlement Administrator with a completed and signed IRS Form W-9 ("Form W-9"). The "Eligible Stockholders" consist of all Current Stockholders (*i.e.*, all record holders of Certus Common Stock as of February 8, 2017), excluding all Excluded Stockholders⁴ and their transferees, successors or assigns.

13. If the Settlement is approved by the Court, the Net Settlement Fund shall be allocated among and distributed on a *pro rata* basis to all Eligible Stockholders who timely submit to the Settlement Administrator a completed and signed Form W-9 ("Authorized Stockholders"). Specifically, each Authorized Stockholder shall receive a *pro rata* distribution from the Net Settlement Fund equal to the product of (a) the Net Settlement Fund and (b) a fraction, the numerator of which is the number of shares of Certus Common Stock held by such Authorized Stockholder as of the Effective Date ("Eligible Shares"), and the denominator of which is a number representing the total number of Eligible Shares held by all Authorized Stockholders.

WHAT DO ELIGIBLE STOCKHOLDERS NEED TO DO TO RECEIVE A PAYMENT FROM THE NET SETTLEMENT FUND?

14. To be eligible for a payment from the Net Settlement Fund, Eligible Stockholders must complete and execute a Form W-9 and submit it to the Settlement Administrator, c/o GCG, PO Box 9349, Dublin, OH 43017-4249, **postmarked no later than April 20, 2017**. A Form W-9 is included with this Notice. If you have any questions regarding the Form W-9, including any of the information to be provided in the Form, please contact the Settlement Administrator at 1 (800) 231-1815.

15. **Please note: There is no claim form to submit in connection with this Settlement.** Eligible Stockholders need only complete, execute and submit the accompanying Form W-9 to the Settlement Administrator at the address set forth in paragraph 14 above.

WHAT ARE THE PARTIES' REASONS FOR THE SETTLEMENT?

16. Plaintiffs and Plaintiffs' Counsel thoroughly considered the facts and law underlying the claims asserted in the Action. Although Plaintiffs and Plaintiffs' Counsel believe that the claims asserted have merit, the Court could have adopted Defendants' view of the applicable legal standards or of the underlying evidence, and could enter judgment for Defendants, either dismissing the Action prior to trial or after trial. Plaintiffs and Plaintiffs' Counsel also considered the expense and length of continued proceedings necessary to pursue their claims against Defendants through trial, the uncertainty of appeals, and the collectability of any potential judgment.

17. In light of the substantial monetary recovery, and on the basis of information available to them, including publicly available information and extensive formal and informal discovery, Plaintiffs and Plaintiffs' Counsel have

⁴ As set forth in the Individual Defendants Stipulation, the "Excluded Stockholders" that are ineligible to receive a payment from this Settlement are Certus, Defendants, and all officers, directors, and managing partners of Certus or ICS prior to April 1, 2014, to the extent any of the foregoing actually are stockholders of Certus ("Excluded Officers, Directors and Partners"); members of the Immediate Family of each of the Individual Defendants and of each of the Excluded Officers, Directors and Partners; any person or entity in which any Defendant, Certus, or any of the Excluded Officers, Directors and Partners has a controlling interest; and the legal representatives, agents, affiliates, heirs, successors-in-interest or assigns of any such excluded party.

determined that the proposed Settlement is fair, reasonable, adequate, and in the best interests of the Class and Certus. The Settlement provides an immediate and substantial benefit in the form of a \$19,200,000 cash payment without the risk that continued litigation could result in obtaining similar or lesser relief after continued extensive and expensive litigation, including trial and the appeals that were likely to follow.

18. Defendants have vigorously denied, and continue to vigorously deny, all allegations of wrongdoing, fault, liability or cognizable damage to the Class or Certus, and believe that they acted properly at all times. Defendants have agreed to the Settlement solely because they consider it desirable that the claims against them in the Action be settled and dismissed with prejudice in order to, among other things, (i) avoid the substantial expense, inconvenience and distraction of continued litigation, and (ii) avoid any possibility of a finding of liability, however remote, and finally put to rest the claims asserted against Defendants in the Action.

WHAT CLAIMS WILL THE SETTLEMENT RELEASE?

19. If the Settlement is approved, the Court will enter a Final Order and Judgment (the "Judgment"). Pursuant to the Judgment, upon the Effective Date of the Settlement (as defined in the Stipulations), the Action will be dismissed with prejudice and the following releases will occur:⁵

Release of Claims by Plaintiffs, Class Members, and Certus: Plaintiffs, Class Members, the other Released Plaintiff Parties (as defined below), Certus, and the other Released Certus Parties (as defined below), on behalf of themselves and any other person or entity who could assert any of the Released Plaintiffs' Claims (as defined below) on their behalf, in such capacity only, will be deemed to have, and by operation of law and of the Judgment will have, fully, finally, and forever released, settled, and discharged, and will forever be enjoined from prosecuting, the Released Plaintiffs' Claims against the Released Individual Defendant Parties (as defined below), the Released ICS Parties (as defined below), and the Released Certus Parties (as defined below).

Release of Claims by the Individuals Defendants and Certus: The Individual Defendants, the other Released Individual Defendant Parties, Certus, and the other Released Certus Parties, on behalf of themselves and any other person or entity who could assert any of the Released Individual Defendants' Claims (as defined below) on their behalf, in such capacity only, will be deemed to have, and by operation of law and of the Judgment will have, fully, finally, and forever released, settled, and discharged, and will forever be enjoined from prosecuting, the Released Individual Defendants' Claims against the Released Plaintiff Parties and the Released Certus Parties.

Release of Claims by ICS: ICS and the other Released ICS Parties, on behalf of themselves and any other person or entity who could assert any of the Released ICS Claims (as defined below) on their behalf, in such capacity only, will be deemed to have, and by operation of law and of the Judgment will have, fully, finally, and forever released, settled, and discharged, and will forever be enjoined from prosecuting, the Released ICS Claims against the Released Plaintiff Parties and the Released Certus Parties.

"Released Plaintiffs' Claims," as collectively defined in the Stipulations, means:

(1) as to Individual Defendants Jones, Davis and Webb, Defendant ICS, and their respective Released Individual Defendant Parties and Released ICS Parties, (a) with respect to the direct claims of Plaintiffs and all other Settlement Class Members, any and all Claims which are or were alleged, asserted, set forth, or claimed in the Action, or which could have been alleged, asserted, set forth or claimed in the Action or in any other action, court (whether state or federal), tribunal, forum or proceeding, including claims under any and all federal or state securities laws (including those within the exclusive jurisdiction of the federal courts), that relate to his, her or its status as a Certus stockholder, including any claims which are based upon, arise out of, result from, relate in any way to, or involve, directly or indirectly, his, her or its decision to invest in Certus; (b) any and all Claims that are based upon, arise out of, result from, relate to, or involve or previously were based upon, arose out of, resulted from, related to or involved, directly or indirectly, any of the actual, alleged or attempted actions, transactions, occurrences, statements, representations, misrepresentations, omissions, allegations, facts, practices, events, claims or any other matters, things or causes whatsoever, or any series thereof, that are or were alleged, asserted, set forth, or claimed in the Action, including without limitation any such claims related to: (i) the operation or management of Certus, (ii) the Individual Defendants' service as directors, officers, and/or

⁵ In addition to the releases described herein, the Stipulations provide for cross-releases by and between the Released Individual Defendants and the Released ICS Parties.

employees of Certus, (iii) any contractual or financial obligation of ICS or the Individual Defendants that relates to any agreement entered into between Certus and ICS or any Individual Defendant during the time of the Individual Defendant's service as a director, officer, and/or employee of Certus, and/or (iv) any fiduciary obligations of ICS or the Individual Defendants in connection with the Individual Defendants' service as directors and/or officers of Certus; and (c) any and all Claims that arise out of or relate in any way to the institution, prosecution, settlement or dismissal of claims asserted in the Action; *provided, however*, that the Released Plaintiffs' Claims shall not include claims to enforce the Stipulations; and

(2) as to Individual Defendants Williams, Biggins, Brown, Johnson, Teegan and Wright and their respective Released Individual Defendant Parties, any and all Claims which are based upon, arise out of, result from, relate to, or involve or previously were based upon, arose out of, resulted from, related to or involved, directly or indirectly, (a) any Settlement Class Member's status as a Certus stockholder, including any claims which are based upon, arise out of, result from, relate in any way to, or involve, directly or indirectly, any stockholder's decision to invest in Certus, (b) the operation or management of Certus, (c) Individual Defendants' service as directors, officers, and/or employees of Certus, (d) any contractual or financial obligation of Individual Defendants that relates to any agreement entered into between Certus and any Individual Defendant during the time of the Individual Defendant's service as a director, officer, and/or employee of Certus, and/or (e) any fiduciary obligations of Individual Defendants in connection with their service as directors and/or officers of Certus. Released Plaintiffs' Claims also includes all claims that arise out of or relate in any way to the institution, prosecution, settlement or dismissal of claims asserted in the Action. Released Plaintiffs' Claims include, but are not limited to, any of the actual, alleged or attempted actions, transactions, occurrences, statements, representations, misrepresentations, omissions, allegations, facts, practices, events, claims or any other matters, things or causes whatsoever, or any series thereof, that (x) are or were alleged, asserted, set forth, or claimed in the Action, (y) are related to the subject matter of the claims that were alleged, asserted, set forth, or claimed in the Action, or (z) could have been alleged, asserted, set forth or claimed in the Action or in any other action, court (whether state or federal), tribunal, forum or proceeding, including claims under any and all federal or state securities laws (including those within the exclusive jurisdiction of the federal courts); *provided, however*, that the Released Plaintiffs' Claims shall not include claims to enforce the Stipulations.

"Released Individual Defendants' Claims" means any and all Claims that (a) are or were alleged, asserted, set forth, or claimed in the Action; or (b) could have been alleged, asserted, set forth or claimed in the Action or in any other action, court (whether state or federal), tribunal, forum or proceeding, including claims under any and all federal or state securities laws (including those within the exclusive jurisdiction of the federal courts), whether asserted directly by Individual Defendants, Certus or any other Released Certus Parties or Released Individual Defendant Parties, or asserted derivatively on behalf of Certus, that (x) are based upon, arise out of, result from, relate to, or involve or previously were based upon, arose out of, resulted from, related to or involved, directly or indirectly, any of the actual, alleged or attempted actions, transactions, occurrences, statements, representations, misrepresentations, omissions, allegations, facts, practices, events, claims or any other matters, things or causes whatsoever, or any series thereof, that are or were alleged, asserted, set forth, or claimed in the Action, including without limitation any such claims related to: (i) the operation or management of Certus, (ii) Individual Defendants' service as directors, officers, and/or employees of Certus, (iii) any contractual or financial obligation of Individual Defendants that relates to any agreement entered into between Certus and any Individual Defendant during the time of the Individual Defendant's service as a director, officer, and/or employee of Certus, and/or (iv) any fiduciary obligations of Individual Defendants in connection with their service as directors and/or officers of Certus; or (y) that arise out of or relate in any way to the institution, prosecution, settlement or dismissal of claims asserted in the Action; *provided, however*, that the Released Individual Defendants' Claims shall not include (a) the Preserved Claims; (b) claims to enforce the Individual Defendants Stipulation, or (c) claims to enforce a right or entitlement to reimbursement or advancement of fees and expenses as preserved by paragraph 26 of the Individual Defendants' Stipulation.

"Released ICS Claims" means any and all Claims that (a) are or were alleged, asserted, set forth, or claimed in the Action; or (b) could have been alleged, asserted, set forth or claimed in the Action or in any other action, court (whether state or federal), tribunal, forum or proceeding, including claims under any and all federal or state securities laws (including those within the exclusive jurisdiction of the federal courts), whether asserted directly by ICS, Certus or any other Released Certus Parties or Released ICS Parties, or asserted derivatively on behalf of Certus, that (x) are based upon, arise out of, result from, relate to, or involve or previously were based upon, arose out of, resulted from, related to or involved, directly or indirectly, any of the actual, alleged or attempted actions, transactions, occurrences, statements, representations, misrepresentations, omissions, allegations, facts, practices, events, claims

or any other matters, things or causes whatsoever, or any series thereof, that are or were alleged, asserted, set forth, or claimed in the Action, including without limitation any such claims related to: (i) the operation or management of Certus, (ii) the Individual Defendants' service as directors, officers, and/or employees of Certus, (iii) any contractual or financial obligation of ICS or the Individual Defendants that relates to any agreement entered into between Certus and ICS or any Individual Defendant during the time of the Individual Defendant's service as a director, officer, and/or employee of Certus, and/or (iv) any fiduciary obligations of ICS or the Individual Defendants in connection with the Individual Defendants' service as directors and/or officers of Certus; or (v) that arise out of or relate in any way to the institution, prosecution, settlement or dismissal of claims asserted in the Action; *provided, however*, that the Released ICS Claims shall not include claims to enforce the ICS Stipulation.

"Released Plaintiff Parties" means Plaintiffs and all other Settlement Class Members, and their respective past, present, or future Immediate Family members, heirs, trusts, trustees, executors, estates, administrators, beneficiaries, distributees, foundations, agents, employees, fiduciaries, partners, partnerships, general or limited partners or partnerships, joint ventures, member firms, limited liability companies, corporations, parents, subsidiaries, divisions, affiliates, associated entities, stockholders, principals, officers, directors, managing directors, managing partners, members, managing members, managing agents, predecessors, predecessors-in-interest, successors, successors-in-interest, assigns, financial or investment advisors, advisors, consultants, investment bankers, entities providing any fairness opinion, underwriters, brokers, dealers, financing sources, lenders, commercial bankers, attorneys, personal or legal representatives, accountants, and associates.

"Released Individual Defendant Parties" means Individual Defendants and their respective past, present, or future Immediate Family members, heirs, trusts, trustees, executors, estates, administrators, beneficiaries, distributees, foundations, agents, employees, fiduciaries, partners, partnerships, general or limited partners or partnerships, joint ventures, member firms, limited liability companies, corporations, parents, subsidiaries, divisions, affiliates, associated entities, stockholders, principals, officers, directors, managing directors, managing partners, members, managing members, managing agents, predecessors, predecessors-in-interest, successors, successors-in-interest, assigns, financial or investment advisors, advisors, consultants, investment bankers, entities providing any fairness opinion, underwriters, brokers, dealers, financing sources, lenders, commercial bankers, attorneys, personal or legal representatives, accountants and associates.

"Released Certus Parties" means Certus and its respective past, present, or future trusts, trustees, executors, estates, administrators, beneficiaries, distributees, foundations, agents, employees, fiduciaries, stockholders, partners, partnerships, general or limited partners or partnerships, joint ventures, member firms, limited liability companies, corporations, parents, subsidiaries, divisions, affiliates, associated entities, principals, officers, directors, managing directors, managing partners, members, managing members, managing agents, predecessors, predecessors-in-interest, successors, successors-in-interest, assigns, financial or investment advisors, advisors, consultants, investment bankers, entities providing any fairness opinion, underwriters, brokers, dealers, financing sources, lenders, commercial bankers, attorneys, personal or legal representatives, accountants and associates.

"Released ICS Parties" means ICS and ICS's respective past, present, or future trusts, trustees, executors, estates, administrators, beneficiaries, distributees, foundations, agents, employees, fiduciaries, partners, partnerships, general or limited partners or partnerships, joint ventures, member firms, limited liability companies, corporations, parents, subsidiaries, divisions, affiliates, associated entities, stockholders, principals, officers, directors, managing directors, managing partners, members, managing members, managing agents, predecessors, predecessors-in-interest, successors, successors-in-interest, assigns, financial or investment advisors, advisors, consultants, investment bankers, entities providing any fairness opinion, underwriters, brokers, dealers, financing sources, lenders, commercial bankers, attorneys, personal or legal representatives, accountants and associates.

20. Pending final determination by the Court of whether the Settlement should be approved, all proceedings in the Action other than proceedings necessary to carry out or enforce the terms and conditions of the Stipulations, have been stayed by the Court. By order of the Court, pending final determination of whether the Settlement should be approved, Plaintiffs and all other members of the Class are barred and enjoined from instituting, commencing, or prosecuting any and all of the Released Plaintiffs' Claims against any of the Released Defendant Parties.

HOW WILL PLAINTIFFS' COUNSEL BE PAID?

21. Plaintiffs' Counsel have not received any payment for their services in pursuing the claims asserted in the Action, nor have Plaintiffs' Counsel been reimbursed for their litigation expenses. In light of the risks undertaken in pursuing the Action on a contingency basis and the benefits created as a result of the institution, prosecution and settlement of the Action, before final approval of the Settlement, Plaintiffs' Counsel will apply to the Court for an award of attorneys' fees in an amount not to exceed 25% of the Settlement Fund (net of expenses) plus an award of litigation expenses incurred by Plaintiffs' Counsel in an amount not to exceed \$175,000. The Court will determine the amount of any award of attorneys' fees and litigation expenses. Class Members and Current Stockholders are not personally liable for any such fees or expenses.

WHEN AND WHERE WILL THE SETTLEMENT HEARING BE HELD? DO I HAVE RIGHT TO APPEAR AT THE SETTLEMENT HEARING?

22. The Court will consider the Settlement and all matters related to the Settlement at the Settlement Hearing. The Settlement Hearing will be held before The Honorable Sam Glasscock III, Vice Chancellor, on April 10, 2017, at 10:00 a.m., at the Court of Chancery of the State of Delaware, Court of Chancery Courthouse, 34 The Circle, Georgetown, DE 19947. At the Settlement Hearing, the Court will, among other things: (a) determine whether the proposed Settlement on the terms and conditions provided for in the Stipulations is fair, reasonable and adequate to the Class and Certus, and should be approved by the Court; (b) determine whether the Judgment (as defined in paragraph 19 above), should be entered dismissing the Action with prejudice; (c) determine whether the application by Plaintiffs' Counsel for an award of attorneys' fees and reimbursement of litigation expenses should be approved; (d) hear and consider any objections to the Settlement or Plaintiffs' Counsel's application for an award of attorneys' fees and litigation expenses; and (e) consider any such other matters as the Court deems appropriate. The Court reserves the right to approve the Settlement or Plaintiffs' Counsel's application for attorneys' fees and expenses and/or any other matter related to the Settlement at or after the Settlement Hearing without further notice to the Class Members or Current Stockholders.

23. Class Members and Current Stockholders do not need to attend the Settlement Hearing. The Court will consider any submission made in accordance with the provisions below even if a Class Member or Current Stockholder does not attend the hearing. Participation in the Settlement is not conditioned on attendance at the Settlement Hearing.

24. Any Class Member or Current Stockholder may object to the Settlement or Plaintiffs' Counsel's application for an award of attorneys' fees and litigation expenses. Objections must be in writing and must be filed, together with copies of all other papers and briefs supporting the objection, with the Register in Chancery at the address set forth below on or before **March 31, 2017**. Objections and all supporting papers must also be served on representative counsel for Plaintiffs and Defendants at the addresses set forth below so that the papers are **received** on or before **March 31, 2017**.

<u>Register in Chancery</u>	<u>Representative Counsel for Plaintiffs</u>	<u>Representative Counsel for Defendants</u>
Register in Chancery Court of Chancery Courthouse 34 The Circle Georgetown, DE 19947	Christopher Foulds, Esq. Friedlander & Gorris, P.A. 1201 N. Market St. Suite 2200 Wilmington, DE 19801	David E. Ross, Esq. Ross Aronstam & Moritz LLP 100 S. West Street Suite 400 Wilmington, DE 19801

25. Any objections, filings and other submissions must: (a) state the name, address and telephone number of the person or entity objecting and, if represented by counsel, the name, address and telephone number of his, her or its counsel; (b) must be signed by the objector; (c) must contain a written, specific statement of the objection or objections, and the specific reasons for each objection, including any legal and evidentiary support the objector wishes to bring to the Court's attention; (d) must state the objection is being filed with respect to "*3-Sigma Value Financial, et al. v. Jones, et al.*, C.A. No. 11655-VCG"; and (e) must include documentation sufficient to prove that the objector is a member of the Settlement Class or a Current Stockholder.

26. You may file a written objection without having to appear at the Settlement Hearing. You may not, however, appear at the Settlement Hearing to present your objection unless you first filed and served a written objection in accordance with the procedures described above, unless the Court orders otherwise.

27. If you wish to be heard orally at the hearing in opposition to the approval of the Settlement or Plaintiffs' Counsel's application for an award of attorneys' fees and litigation expenses, and if you file and serve a timely written

objection as described above, you must also file a notice of appearance with the Register in Chancery and serve it on representative counsel for Plaintiffs and Defendants at the addresses set forth in paragraph 24 above so that it is **received** on or before **March 31, 2017**. Persons who intend to object and desire to present evidence at the Settlement Hearing must include in their written objection or notice of appearance the identity of any witnesses they may call to testify and exhibits they intend to introduce into evidence at the hearing. Such persons may be heard orally at the discretion of the Court.

28. You are not required to hire an attorney to represent you in making written objections or in appearing at the Settlement Hearing. However, if you decide to hire an attorney, it will be at your own expense, and that attorney must file a notice of appearance with the Court and serve it on representative counsel for Plaintiffs and Defendants at the addresses set forth in paragraph 24 above so that the notice is **received** on or before **March 31, 2017**.

29. The Settlement Hearing may be adjourned by the Court without further written notice to the Settlement Class or Current Stockholders. If you intend to attend the Settlement Hearing, you should confirm the date and time with Plaintiffs' Counsel.

30. **Unless the Court orders otherwise, any Class Member or Current Stockholder who does not object in the manner described above will be deemed to have waived any objection and shall be forever foreclosed from making any objection to the proposed Settlement or Plaintiffs' Counsel's application for an award of attorneys' fees and litigation expenses, or any other matter related to the Settlement, in the Action or in any other action or proceeding. Class Members and Current Stockholders do not need to appear at the Settlement Hearing or take any other action to indicate their approval.**

<p>CAN I SEE THE COURT FILE? WHOM SHOULD I CONTACT IF I HAVE QUESTIONS?</p>
--

31. This Notice contains only a summary of the terms of the proposed Settlement. For more detailed information about the matters involved in the Action, you are referred to the papers on file in the Action, including the Stipulation, which may be inspected during regular office hours at the Office of the Register in Chancery in the Court of Chancery of the State of Delaware, Court of Chancery Courthouse, 34 The Circle, Georgetown, DE 19947. Additionally, copies of the Stipulation, the Complaint and any related orders entered by the Court will be posted on the following website: <http://www.gardencitygroup.com/cases-info/ctu/>. If you have questions regarding the Settlement, you may write or call the following representative for Plaintiffs' Counsel: Mark Lebovitch, Esq., Bernstein Litowitz Berger & Grossmann LLP, 1251 Avenue of the Americas, New York, NY 10020, (212) 554-1400.

**DO NOT CALL OR WRITE THE COURT OR THE OFFICE OF
THE REGISTER IN CHANCERY REGARDING THIS NOTICE.**

Dated: March 1, 2017

BY ORDER OF THE COURT OF CHANCERY
OF THE STATE OF DELAWARE

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									
				-			-		
or									
Employer identification number									
				-					

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

CERTIFICATE OF SERVICE

I hereby certify that on March 26, 2017, I caused a copy of the foregoing **Affidavit of Jose C. Fraga Regarding Mailing of the Notice** to be served upon the following counsel by File & Serve*Xpress*:

Elena C. Norman, Esquire
Elisabeth S. Bradley, Esquire
Benjamin Potts, Esquire
YOUNG CONAWAY STARGATT
& TAYLOR, LLP
Rodney Square
1000 North King Street
Wilmington, DE 19801

David J. Teklits, Esquire
Kevin M. Coen, Esquire
Thomas P. Will, Esquire
MORRIS NICHOLS ARSHT
& TUNNELL LLP
1201 N. Market Street
Wilmington, DE 19801

David E. Ross, Esquire
Bradley R. Aronstam, Esquire
John A. Eakins, Esquire
ROSS ARONSTAM
& MORITZ LLP
100 S. West Street, Suite 500
Wilmington, DE 19801

Julia B. Klein, Esquire
KLEIN LLC
919 N. Market Street, Suite 1410
Wilmington, DE 19801

/s/ Christopher Foulds

Christopher Foulds (Bar No. 5169)