

## **EXHIBIT A-2**

### **NET SETTLEMENT FUND PLAN OF ALLOCATION**

The Net Settlement Fund will be distributed to Settlement Class Members who submit valid, timely Proof of Claim and Release Forms (“Authorized Claimants”) under the Plan of Allocation described below.

To the extent there are sufficient funds in the Net Settlement Fund, each Authorized Claimant will receive an amount equal to the Authorized Claimant’s claim, as defined below. If, however (and as is more likely), the amount in the Net Settlement Fund is not sufficient to permit payment of the total claim of each Authorized Claimant, then each Authorized Claimant shall be paid the percentage of the Net Settlement Fund that each Authorized Claimant’s claim bears to the total of the claims of all Authorized Claimants. Payment in this manner shall be deemed conclusive against all Authorized Claimants.

A claim will be calculated as follows:

Ninety-five percent (95%) of the Net Settlement Fund will be distributed to Authorized Claimants based upon the aggregate purchase price of all Fund shares purchased by the Authorized Claimant less the proceeds received from any sales, transfers, or redemptions of Fund shares.

In addition, five percent (5%) of the Net Settlement Fund will be distributed to Authorized Claimants based upon an assumed rate of return of four percent (4%) per year simple interest for investments owned and maintained in Fund shares by the Authorized Claimant during the period from January 12, 2004 through December 14, 2008, inclusive. Authorized Claimants who realized more than a 4% rate of return per year on investments during the period from January 12, 2004 to December 14, 2008 will receive no payment. The rate of return

calculation shall take into account returns realized from redemptions but not any returns realized from other sources including distributions made under this Settlement.

The date of purchase, acquisition or sale (as reflected in the records of the Administrator) is the “contract” or “trade” date as distinguished from the “settlement” date.

The Court has reserved jurisdiction to allow, disallow or adjust the claim of any Settlement Class Member on equitable grounds.

Payment pursuant to the Plan of Allocation set forth above shall be conclusive against all Authorized Claimants. No Person shall have any claim of any kind against the Settling Defendants or their Related Parties with respect to the investment or distribution of the Settlement Fund. No Person shall have any claim against Lead Plaintiff, Plaintiff’s Counsel or any claims administrator or other person designated by Plaintiff’s Counsel based on distributions made substantially in accordance with the Second Amended Stipulation and the Settlement contained therein, the Plan of Allocation, or further orders of the Court. All Settlement Class Members who fail to complete and file a valid and timely Proof of Claim and Release form shall be barred from participating in distributions from the Net Settlement Fund (unless otherwise ordered by the Court), but otherwise shall be bound by all of the terms of the Stipulation, including the terms of any judgment entered and the releases given.