

*Reminder Regarding Documentation Requirements for  
Business Economic Loss (“BEL”) Claims*

**I. INTRODUCTION**

In support of a Business Economic Loss (“BEL”) claim, Section 4 of Exhibit 4A of the Settlement Agreement Framework requires monthly and annual profit and loss statements, or alternate source documents establishing monthly revenues and expenses for the claimed Benchmark Period, 2010 and, if applicable, 2011. The Claims Administrator submits the following reminder to assist claimants in understanding how they can satisfy this required documentation.

**II. MEANS FOR SATISFYING REQUIREMENT OF MONTHLY P&L’S**

- A.** BEL claimants are required to submit both monthly and annual profit and loss statements that were maintained in the course of their business.
- B.** If a BEL claimant did not maintain monthly profit and loss statements, that claimant may create such monthly statements based on contemporaneous alternate source documents (such as bank statements, check registers, cancelled checks, etc.). If accounting services are retained to create such monthly statements, those accounting expenses may be submitted for reimbursement in accord with the terms of the Claimant Accounting Support provisions as set out in Section 4.4.13 of the Settlement Agreement.
- C.** If a BEL claimant did not maintain monthly profit and loss statements and if creating such statements would result in an undue burden to the claimant despite the availability of Claimant Accounting Support reimbursement, the claimant may provide the contemporaneous alternate source documentation to the Claims Administrator, and the Claims Administrator’s accountant team will work with the claimant to devise monthly financial statements sufficient to enable evaluation of the claim.