

*A federal court has authorized this notice. This is not a solicitation from a lawyer.*

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

DAVID E. KAPLAN, et al., Individually and on  
Behalf of All Others Similarly Situated,

Plaintiffs,

-against-

S.A.C. CAPITAL ADVISORS, L.P., et al.,

Defendants.

Case No. 12 Civ. 9350 (JGK) (KNF)

**NOTICE OF (i) PROPOSED \$135,000,000 CLASS ACTION SETTLEMENT AND PLAN  
OF ALLOCATION; (ii) SETTLEMENT FAIRNESS HEARING; AND  
(iii) APPLICATIONS FOR ATTORNEYS' FEES, REIMBURSEMENT  
OF EXPENSES, AND PLAINTIFF COMPENSATORY AWARDS**

**TO: All persons who (a) sold Elan Corporation, plc (“Elan”) ADRs during the period August 23, 2006 through and including June 17, 2008 at 2:00 a.m. EDT, or (b) purchased Elan ADRs, purchased call options thereon, or sold put options thereon, during the period July 21, 2008 through and including July 29, 2008 at 4:00 p.m. EDT.**

**PLEASE READ THIS NOTICE CAREFULLY. THIS NOTICE EXPLAINS IMPORTANT RIGHTS YOU MAY HAVE, INCLUDING THE POSSIBLE RECEIPT OF CASH FROM THE SETTLEMENT. IF YOU ARE A CLASS MEMBER, YOUR LEGAL RIGHTS WILL BE AFFECTED WHETHER OR NOT YOU ACT.**

This notice concerns a proposed settlement (the “Settlement”), in the amount of \$135,000,000 (the “Settlement Amount”), in a securities class action titled *Kaplan v. S.A.C. Capital Advisors, L.P.*, Case No. 12 Civ. 9350 (JGK) (KNF) (the “Action”), pending in the United States District Court for the Southern District of New York (the “Court”), brought by investors asserting claims that the Defendants engaged in insider trading in Elan ADRs and certain related options during the period August 2006-July 2008. *Capitalized terms are defined on the following pages.*

The proposed Settlement has been entered into by the Court-appointed Class Representatives Chi Pin Hsu, Gary W. Muensterman and Fred M. Ross, and Lead Plaintiffs David E. Kaplan and Michael S. Allen (collectively, the “Class Plaintiffs”). If the Settlement is approved by the Court and becomes effective, it will resolve all claims in the Action on behalf of all members of the Classes (“Class Members” or “Plaintiffs”) against all Defendants.

**Who Is Eligible:** As discussed further in response to Questions 5 and 6 on pages 6 and 7, the Action asserts claims on behalf of two separate classes of investors in Elan securities (the “Classes”), defined as follows:

1. The “Seller Class” consists of all persons who sold Elan ADRs contemporaneously with the Defendants’ purchases of Elan ADRs during the period August 23, 2006 through and including June 17, 2008 at 2:00 a.m. EDT (the “Seller Class Period”), and were damaged thereby.

2. The “Buyer Class” consists of all persons who purchased Elan ADRs, purchased call options thereon (“Elan Call Options”), or sold put options thereon (“Elan Put Options”), contemporaneously with the Defendants’ sales of Elan ADRs, sale of call options thereon, or purchases of put options thereon, during the period July 21, 2008 through and including July 29, 2008 at 4:00 p.m. EDT (the “Buyer Class Period”), and were damaged thereby.

Under the definition of the term “contemporaneously” in the Plan of Allocation, most trading days in the Seller Class Period and all trading days in the Buyer Class Period qualify. *See Table 1* on page 23.

*(Cover page disclosures continued on next page)*

**Statement of Class Members' Recovery:** The amount of the Settlement available to be distributed to Class Members in accordance with the proposed plan of allocation described in the response to Question 14 on pages 9 through 12 below is estimated to be \$95,500,000, assuming all requested payments are approved by the Court. Based on the assumptions below, for members of the Seller Class the estimated average recovery would be approximately \$0.57 per Elan ADR, and for members of the Buyer Class the estimated average recovery would be approximately \$0.88 per Elan ADR, \$6.45 per Elan Call Option contract and \$91.93 per Elan Put Option contract.

**Statement Regarding Potential Outcome of the Case:** The parties do not agree on the average amount of damages per Elan ADR and option contract that would be recoverable if the Plaintiffs prevailed on each claim. They disagree regarding the proper methodology for computing the Defendants' gains, the proper application of "loss causation" principles to the calculation of the damages in this case, the law and facts concerning the calculation of a "reasonable time," the effect of the Fair Fund established by the SEC in offsetting the damages recoverable, whether prejudgment interest should be paid, and the proper method for calculating it. In addition, the Defendants deny any liability or wrongdoing with respect to each and every claim alleged in the Action.

**Statement of Attorneys' Fees and Costs Sought:** Plaintiffs' Counsel intend to apply for a fee up to 26% of the Settlement Amount (\$35.1 million), plus reimbursement of expenses up to \$2.8 million. These amounts are intended to fairly compensate and reimburse the attorneys representing the Plaintiffs for prosecuting the Action on a wholly contingent basis since its commencement in 2012, and as provided by the engagement letters entered into with Class Counsel at the inception of the case. In addition, Class Plaintiffs intend to seek reimbursement of their reasonable costs and expenses (including lost wages) directly relating to their representation of the Classes, in the aggregate amount of up to \$850,000. If the Court approves the requests for the maximum amounts indicated, then the estimated payments would be approximately \$0.23 per Elan ADR for members of the Seller Class and approximately \$0.36 per Elan ADR, \$2.61 per Elan Call Option contract and \$37.21 per Elan Put Option contract for members of the Buyer Class.

**Reasons for the Settlement:** The Settlement allows all parties to avoid the risks and uncertainty of a trial and appeals, and permits Class Members to be compensated without further delay. Please see the response to Question 10 on page 8 below for more information.

**If you have any questions about this notice, the proposed Settlement, or your eligibility to participate, please visit the Settlement website, [www.sac-elan.com](http://www.sac-elan.com), or contact:**

The Claims Administrator:

*Kaplan v. S.A.C. Capital Advisors, L.P.*  
c/o A.B. Data, Ltd.  
P.O. Box 173024  
Milwaukee, WI 53217  
Telephone: (800) 332-7417  
Email: [info@sac-elan.com](mailto:info@sac-elan.com)

Class Counsel:

Ethan Wohl, Krista Rosen and Sara Wigmore, Esqs.  
Wohl & Fruchter LLP  
570 Lexington Avenue, 16th Floor  
New York, NY 10022  
Telephone: (212) 758-4000  
Email: [kaplan-v-sac@wohlfruchter.com](mailto:kaplan-v-sac@wohlfruchter.com)

**Please DO NOT contact the Defendants or the Court.**

Assumptions for Share/Contract Recovery and Cost Estimates Above. The estimates set forth above are based on the estimates by the Class Plaintiffs' damages experts that approximately 85.8 million Elan ADRs were sold and eligible for compensation during the Seller Class Period, and that approximately 33.8 million Elan ADRs, 254,000 Elan Call Options and 165,000 Elan Put Options were traded and eligible for compensation during the Buyer Class Period. The estimates also assume that all eligible members of the Seller Class and Buyer Class participate in the Settlement, and that the allocation of Settlement proceeds between the Seller Class and Buyer Class specified in the proposed plan of allocation (the "Plan of Allocation" or "Plan") below is approved. *Class Members should note, however, that these are only estimates, and that the recovery per Elan ADR and option contract could be less or more than the estimates above.*

**If you are a member of either or both of the Classes and the Settlement is approved, your legal rights will be affected whether you act or not. Please read this notice carefully to see what your options are in connection with the Settlement.**

## YOUR LEGAL RIGHTS AND OPTIONS IN THE SETTLEMENT

<p><b>Submit a Claim Form postmarked, received or filed online <i>no later than</i> May 29, 2017</b></p>	<p>This is the only way to be eligible to receive a payment from the Settlement.</p>
<p><b>Exclude yourself from one or both of the Classes by submitting a written request for exclusion so that it is received <i>no later than</i> March 23, 2017</b></p>	<p>If you wish to exclude yourself from one or both of the Classes (and have not previously done so), you must submit a request for exclusion as set forth in the response to Question 20 (on pages 14 and 15) below. If you properly exclude yourself from the Classes, you will not be bound by any judgments or orders entered by the Court in the Action and you will not be eligible to receive a payment from the Settlement. <i>Please note that a separate lawsuit may now be time-barred. You should talk to a lawyer before you request exclusion from the Classes for the purpose of bringing a separate lawsuit.</i></p>
<p><b>Opt back into the Classes by submitting a written request to withdraw your previously-submitted request for exclusion so that it is received <i>no later than</i> March 23, 2017</b></p>	<p>If you previously submitted a request for exclusion from the Classes in connection with the Class Notice first mailed in May 2016 and now want to be part of the Classes in order to be eligible to receive a payment from the Settlement, you must follow the steps for “Opting Back Into the Classes” as set forth in the response to Question 23 (on page 15) below. If you previously submitted a request for exclusion and wish to remain excluded from the Classes, no further action is necessary.</p>
<p><b>Object to the Settlement by submitting a written objection so that it is received <i>no later than</i> April 6, 2017</b></p>	<p>If you object to the proposed Settlement, the proposed Plan of Allocation, and/or the request for attorneys’ fees, expense reimbursement or plaintiff compensatory awards, you may write to the Court and explain why you object. You cannot object if you exclude yourself from the Classes, or have previously done so and do not opt back into the Classes in accordance with the steps set forth in the response to Question 23 (on page 15) below.</p>
<p><b>File a Notice of Intention to Appear so that it is received <i>no later than</i> April 6, 2017, and go to the Settlement Hearing on April 27, 2017 at 4:30 p.m.</b></p>	<p>Filing a written objection and a notice of intention to appear by April 6, 2017 allows you to speak in Court at the discretion of the Court about the fairness of the proposed Settlement, the Plan of Allocation, and/or the request for attorneys’ fees, expense reimbursement or plaintiff compensatory awards. If you submit a written objection, you may (but do not have to) attend the hearing and address the Court about your objection.</p>
<p><b>Do nothing</b></p>	<p>If you are a member of the Class and you do not submit a timely Claim Form, you will not be eligible to receive any payment from the Settlement. You will, however, have given up your right to sue about the claims that are resolved by the Settlement, and you are bound by any judgments or orders entered by the Court in the Action.</p>

These rights and options – **and the deadlines to exercise them** – are explained in this notice.

The Court supervising this case still has to decide whether to approve the Settlement. The Settlement Fund will be available for distribution only if the Settlement is approved and is upheld on any appeal.

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## BASIC INFORMATION

### 1. Why did I get this Settlement Notice?

You received this Settlement Notice because you or someone in your family or an investment account for which you serve as a custodian may have traded Elan ADRs, Elan Call Options or Elan Put Options between August 23, 2006 and July 29, 2008. The Court ordered that this Settlement Notice be sent to you because, as a potential Class Member, you have a right to know about the proposed Settlement and about all of your options before the Court decides whether to approve the Settlement.

This Settlement Notice (in conjunction with the prior Class Notice) informs you of the existence of this case, that it is a class action, how you might be affected, and how to submit a Claim Form if you are eligible. It is also being sent to inform you 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, the proposed Plan of Allocation and the application for an award of attorneys' fees, reimbursement of expenses, and plaintiff compensatory awards (the "Settlement Hearing"). See Question 27 (on page 16) below for details about the Settlement Hearing, including the date and location of the hearing.

### 2. What is a class action?

In a class action, one or more persons sue on behalf of a large group of people, called a "class," who have similar claims. The court must certify the action to proceed as a class action and it appoints "class representatives." All of the individuals and entities on whose behalf the class representatives are suing are known as "class members." One court resolves the issues in the case for all class members, except for those who choose to exclude themselves from the class if exclusion is permitted. In this Action, the Court has certified the Classes, appointed Chi Pin Hsu, Gary W. Muensterman and Fred M. Ross, three of the Class Plaintiffs, to serve as the class representatives, and has appointed the law firms Wohl & Fruchter LLP and Pomerantz LLP (together, "Class Counsel") to serve as attorneys for the Classes.

### 3. What is this lawsuit about?

This is a securities class action brought by investors in Elan securities alleging that a hedge fund, S.A.C. Capital Advisors, L.P., together with certain of its affiliated funds and individuals (collectively, the "Defendants") engaged in insider trading in Elan ADRs and certain related options during the period August 23, 2006 through July 29, 2008. The Defendants are: S.A.C. Capital Advisors, L.P., Point72 Capital Advisors, Inc., CR Intrinsic Investors, LLC ("CR Intrinsic"), CR Intrinsic Investments, LLC, S.A.C. Capital Advisors, LLC, Point72 Associates, LLC, Point72 Strategies, LLC, and Point72 Select Investments, LLC (collectively, the "SAC Capital Defendants"), Steven A. Cohen ("Mr. Cohen"), and Mathew Martoma ("Mr. Martoma").

The Plaintiffs allege that the Defendants traded on inside information concerning the Phase 2 clinical trial of an Alzheimer's disease drug, bapineuzumab, which they obtained from two doctors involved in the clinical trial. The Plaintiffs allege that this conduct violated Sections 10(b), 20(a), and 20A of the Securities Exchange Act of 1934 (the "Exchange Act").

The SAC Capital Defendants and Mr. Cohen deny all of the Plaintiffs' claims and allegations and all liability arising out of the conduct alleged.

This Action was filed in December 2012, following the filing by the Securities and Exchange Commission ("SEC") of a civil enforcement action against Mr. Martoma, CR Intrinsic, and the principal alleged tipper.

CR Intrinsic settled with the SEC in March 2013. In February 2014, Mr. Martoma was convicted of insider trading after a jury trial. Mr. Martoma has appealed the conviction, and that appeal is pending.

In August 2014, the Court granted in part and denied in part the Defendants' motions to dismiss the claims in the Action. The Plaintiffs then amended the complaint to plead claims under the Racketeer Influenced and Corrupt Organizations Act ("RICO"). The SAC Capital Defendants and Mr. Cohen moved to dismiss the RICO claims, and the Court granted the Defendants' motion and dismissed the RICO claims in April 2015.

The discovery process in the Action, involving the exchange of documents, depositions of fact witnesses,

expert reports, and expert depositions, commenced in September 2014 and concluded on March 15, 2016. In the course of the discovery process, the parties exchanged over 20 million pages of documents, conducted 13 depositions of fact witnesses and parties, exchanged 20 expert reports, and conducted nine expert depositions.

The Court certified the Classes on December 2, 2015 (as amended by Order dated January 4, 2016). The SAC Capital Defendants and Mr. Cohen sought leave to appeal the Order certifying the Classes, and on April 14, 2016, the U.S. Court of Appeals for the Second Circuit denied leave to appeal.

As directed by the Court, the Class Notice was first mailed in May 2016, and additional copies were subsequently mailed as brokers supplied lists of beneficial owners of Elan securities to the notice administrator. The Class Notice informed Class Members of their right to request exclusion from the Classes and set forth the procedure for doing so. More than 125,000 copies of the Class Notice were mailed to potential Class Members, some of whom exercised their right to request exclusion from the Classes.

Also in May 2016, the Court denied requests by the parties to submit legal briefs seeking summary judgment on various issues, and directed the parties to submit a proposed trial schedule.

In June 2016, the Court scheduled this Action for trial starting January 9, 2017, and entered a scheduling order to govern further pre-trial proceedings.

In September 2016, the District Judge who had presided in the case since its inception, the Honorable Victor Marrero, recused himself, and the case was reassigned to the Honorable John G. Koeltl.

Later in September 2016, the parties engaged in settlement discussions and the Class Plaintiffs, the SAC Capital Defendants, and Mr. Cohen entered into a binding memorandum of understanding setting forth the principal terms of the Settlement on September 27, 2016.

For additional information regarding the Action, please refer to the Joint Consolidated Second Amended Class Action Complaint and the Stipulation, which are available online at [www.sac-elan.com](http://www.sac-elan.com).

#### **4. What should I do if my address changes, or if this notice was sent to the wrong address?**

If this Settlement Notice was sent to you at the wrong address, or if your address changes in the future, please send prompt written notification of your correct address to the Claims Administrator at the address on page 2 above.

### **WHO IS IN THE CLASSES?**

#### **5. How do I know whether I am a Class Member?**

Unless you fall within one of the exceptions listed in response to Question 6 below, you are a Class Member if:

1. You sold Elan ADRs on any of the dates listed in Table 1 (on page 23) during the period August 23, 2006 through and including June 17, 2008 at 2:00 a.m. EDT, and were damaged thereby (in which case you are a member of the Seller Class); and/or

2. You purchased Elan ADRs, purchased Elan Call Options, or sold Elan Put Option during the period July 21, 2008 through and including July 29, 2008 at 4:00 p.m. EDT, and were damaged thereby (in which case you are a member of the Buyer Class).

#### **6. Are there exceptions to being included?**

Yes. An individual or entity is excluded from the Classes if they are one of the Defendants in this Action, or are (i) the employees, officers and directors of any of the Defendants during the applicable Class Period, (ii) members of their immediate families or (iii) their legal representatives, heirs, successors or assigns, and any entity in which any of the Defendants have or had a controlling interest.

Also excluded from the Classes is any person who submits a valid and timely request for exclusion from the Classes as set forth in the response to Question 20 (on pages 14 and 15) below, or who previously requested exclusion in response to the Class Notice and who does not opt back into the Classes.

**PLEASE NOTE: RECEIPT OF THIS NOTICE DOES NOT MEAN THAT YOU ARE A CLASS MEMBER OR THAT YOU WILL BE ENTITLED TO RECEIVE PROCEEDS FROM THE SETTLEMENT. IF YOU ARE A CLASS MEMBER AND YOU WISH TO BE ELIGIBLE TO PARTICIPATE IN THE DISTRIBUTION OF PROCEEDS FROM THE SETTLEMENT, YOU ARE REQUIRED TO SUBMIT THE CLAIM FORM THAT IS BEING DISTRIBUTED WITH THIS NOTICE AND THE REQUIRED SUPPORTING DOCUMENTATION, AS SET FORTH THEREIN, POSTMARKED, RECEIVED, OR FILED ONLINE NO LATER THAN MAY 29, 2017.**

**7. What should I do if I am still not sure whether I am included?**

If you are still not sure whether you are included, you can ask for help, which will be provided to you at no cost. You can call the Claims Administrator toll free at (800) 332-7417, or write to the Claims Administrator at the address on page 2 above; or you can fill out and return the accompanying Claim Form to see if you qualify. Please note that the Claims Administrator does not have access to your trading records, but will be happy to explain the requirements for membership in the Classes.

**SUMMARY OF THE SETTLEMENT**

**8. How and when was the Settlement reached?**

Prior to entry into the Stipulation, the Class Plaintiffs and the SAC Capital Defendants discussed settlement on several occasions in the course of the litigation, including in mediation sessions conducted under the auspices of a former federal judge, the Honorable Layn R. Phillips.

The parties first met separately with Judge Phillips in September 2014 (following the Court's ruling on the Defendants' motions to dismiss), and then met for mediation in February 2015, but did not reach a resolution at the time.

The parties then met again under the auspices of Judge Phillips in April 2016, but again did not reach a resolution.

On September 21, 2016, Judge Koeltl held his first case conference with the parties. At the conference, counsel for the SAC Capital Defendants indicated an interest in a negotiated resolution of the case before trial and proposed to submit legal briefing on certain issues that they believed would facilitate resolution. Judge Koeltl declined to receive the proposed briefs.

On September 22, 2016, counsel for the SAC Capital Defendants, through a third party, communicated to Class Counsel an interest in resolving the Action. Class Counsel then initiated contact with counsel for the SAC Capital Defendants regarding further settlement discussions. The following day, counsel for the SAC Capital Defendants confirmed their interest in resuming negotiations and invited Class Counsel to convey a new demand. Over the course of the weekend, counsel for the parties discussed financial and non-financial settlement terms, and ultimately entered into a binding memorandum of understanding (the "MOU"), setting forth the material terms of the Settlement, on Tuesday, September 27. The parties communicated the terms of the MOU to Judge Phillips prior to execution of the MOU, and he advised that in his opinion, the terms were fair, adequate and reasonable. The following day, they advised the Court of the Settlement and subsequently requested that it stay the Action. The Court entered the requested stay on September 30.

**9. What does the Settlement provide?**

The Settlement provides, among other things, for a total payment of \$135,000,000 to the Classes. If the Settlement is approved by the Court and becomes effective, then after deducting any attorneys' fees, litigation expenses, plaintiff compensatory awards, and costs of settlement notice and administration, the remainder, estimated to be \$95,500,000 if all requested payments are approved by the Court, together with any interest earned thereon (the "Net Settlement Fund") will be distributed to Class Members who submit Claim Forms that are valid and approved for payment by the Court in accordance with the Court-approved plan of allocation.

If the Settlement is approved by the Court, then as of the date it becomes effective (the "Effective Date"), all members of the Classes will be deemed to have released all Released Plaintiffs' Claims (as defined below on page

13). This means that, upon the Effective Date, all Class Members will be permanently barred from asserting any of the Released Plaintiffs' Claims against the Defendants and related parties. In addition, the Defendants and certain related parties will be precluded from suing the Class Plaintiffs, other Class Members, or Plaintiffs' Counsel in connection with the Action.

#### **10. What are the reasons for the Settlement?**

The Court did not decide in favor of the Plaintiffs or the Defendants. Instead, the lawyers for both sides of the lawsuit negotiated a settlement, which they believe is in the best interests of their respective clients. The Settlement allows both sides to avoid the risks and uncertainty of a trial and appeals, and permits Class Members to be compensated without further delay.

The Settlement Amount, \$135,000,000, represents a substantial percentage of the maximum amounts that the Class Plaintiffs' damages experts calculated to be potentially recoverable after trial by the Classes, as follows:

Percentage of total potential damages: 49.8%

Percentage of total potential damages and prejudgment interest: 17.2% to 35.7% (depending on interest rate).

The Class Plaintiffs believe the Settlement Amount is a fair compromise of the Classes' claims in light of the following considerations: (1) Under applicable law, establishing the SAC Capital Defendants' liability in the Seller Class Period would have required proving either that the inside information at issue was communicated to their principal, or that they failed to maintain a reasonable compliance program, both issues that were sharply contested; (2) damages in the Seller Class Period would have been reduced by one-half or more if the jury found that inside information had been first communicated later than when the Class Plaintiffs alleged, as the principal tipper asserted; (3) recovery of the damages asserted by the Class Plaintiffs depended on resolving unsettled legal issues regarding "loss causation" in their favor; (4) recovery of the damages asserted by the Class Plaintiffs depended on resolving unsettled legal and factual issues regarding measurement of a "reasonable time" in their favor; (5) the Defendants argued that payments to Class Members from the \$602 million Fair Fund created by the SEC (discussed in the response to Question 18, on page 14 below) should limit or eliminate the claims of the Buyer Class to the extent the Fair Fund provided compensation, and this issue was not free from doubt; and (6) as indicated above, prejudgment interest constituted a large fraction of the Classes' total potential recovery after trial, and the amount of prejudgment interest to be awarded by the Court, if any, was highly uncertain.

#### **11. What is the potential outcome of the lawsuit without the Settlement?**

If there were no Settlement and the Class Plaintiffs failed to establish any essential element of their claims, then neither Class Plaintiffs nor the other Class Members would recover anything from Defendants. If Defendants were successful in proving any of their defenses, then Class Members likely would recover substantially less than the amount provided in the Settlement, or nothing at all.

### **THE BENEFITS OF THE SETTLEMENT – WHAT YOU GET**

#### **12. How much will be distributed to investors?**

The Settlement will create a fund of \$135,000,000, plus interest earned thereon (the "Settlement Fund"). If the Settlement is approved by the Court and becomes effective, then after deducting any attorneys' fees, litigation expenses, plaintiff compensatory awards, and costs of settlement notice and administration, the remainder (the Net Settlement Fund) will be available for distribution to Class Members in accordance with the Plan of Allocation discussed below. Assuming all requested payments are approved by the Court, the estimated amount of the Net Settlement Fund is \$95,500,000, but this is only an estimate.

#### **13. How much will my payment be?**

At this time, it is not possible to make a determination as to how much any individual Class Member may receive from the Settlement. Estimates of the average payments per Elan ADR, Elan Call Option contract and Elan Put Option contract are set forth on page 2 above. The actual amounts to be distributed to individual Class Members will depend on a variety of factors, including: the number of other Class Members who submit Claim Forms ("Claimants"); the number of Elan ADRs and options traded by Claimants; the prices and dates of those



trades; and the prices and dates of any offsetting trades. The Net Settlement Fund will be distributed in accordance with the proposed Plan of Allocation or such other plan of allocation as the Court may approve.

#### **14. What is the proposed Plan of Allocation?**

The proposed Plan of Allocation below was developed by Class Counsel in consultation with the financial expert firm they retained on behalf of Plaintiffs, referred to as Plaintiffs' damages experts. It is subject to approval by the Court.

##### **Objective of the Plan**

The objective of the Plan of Allocation is to equitably distribute the settlement proceeds to those Class Members who suffered economic losses as a result of the alleged wrongdoing. The Plan of Allocation generally measures the amount of loss that a Class Member can claim for purposes of making *pro rata* allocations of the Net Settlement Fund to Authorized Claimants. The Plan of Allocation is not a formal damages analysis. Since the Net Settlement Fund is less than the total losses suffered by Class Members, as calculated by the Class Plaintiffs, the formulas described below for calculating Recognized Losses are not intended to estimate the amount that will actually be paid to Authorized Claimants. Rather, the calculations made pursuant to the Plan of Allocation are a method to estimate the economic losses of all Authorized Claimants for the purposes of making *pro rata* allocations of the Net Settlement Fund.

##### **Eligible Securities**

The Elan securities ("Eligible Securities") for which an Authorized Claimant may be entitled to receive a distribution from the Net Settlement Fund consist of the following:

During the Seller Class Period: Elan ADRs (CUSIP No. 284131208).

During the Buyer Class Period: Elan ADRs; exchange-traded call options on Elan ADRs (Elan Call Options); and exchange-traded put options on Elan ADRs (Elan Put Options).

Consistent with the law governing extraterritorial application of the Exchange Act, Elan securities that traded on the Irish or London Stock Exchanges, including Elan ordinary shares, are not eligible for compensation from the Settlement.

##### **Definitions**

Additional definitions used in this Plan of Allocation are listed in Appendix A on pages 18 and 19 below.

##### **Allocation of the Net Settlement Fund Between the Seller Class and Buyer Class and Within the Buyer Class**

In determining how to allocate the Net Settlement Fund between the Seller Class and the Buyer Class, Class Counsel considered the relative strength of the claims in light of the arguments asserted by Defendants, and concluded that the damages claims were of approximately equal strength, but that (for purposes of allocating the Net Settlement Fund) the claim for prejudgment interest (which is proportionately greater in the Buyer Class Period) should be discounted by two-thirds. In determining how to allocate the Net Settlement Fund between the bapineuzumab-related price decline on July 29-30, 2008 and the Tysabri-related price decline on July 31-August 1, 2008, Class Counsel applied the same weightings (full value for the respective damages claims and a two-thirds discount for prejudgment interest). These weightings resulted in allocation of the Net Settlement Fund into sub-funds as follows: 51.15% to the Seller Class; 15.56% to the Buyer Class on account of the July 29-30 price decline; and 33.29% to the Buyer Class on account of the July 31-August 1 price decline. While Class Counsel considered prejudgment interest claims in allocating the Net Settlement Fund, the Plan of Allocation compensates only trading losses.

In the unlikely event that an insufficient number of claims are filed to consume the funds allocated to one of these sub-funds, the balance will be reallocated proportionately to the other sub-funds.

##### **Governing Law and Principles Applied**

For the Seller Class Period, damages are premised on the view that Class Members sold Elan ADRs at a price

that was lower than their true value due to the Defendants' alleged failure to disclose the positive inside information in their possession, and that Class Members' losses equal the difference between the price at which they sold Elan ADRs and the higher price at which Elan ADRs traded at a "reasonable time" after the inside information was publicly disclosed.

For the Buyer Class Period, damages are premised on the view that Class Members bought Elan ADRs and Elan Call Options at a price that was higher than their true value due to the Defendants' alleged failure to disclose the negative inside information in their possession, and that Class Members' losses equal the difference between the price at which they bought Elan ADRs and Elan Call Options, and sold Elan Put Options, and the price at which such securities traded at a "reasonable time" after the inside information was publicly disclosed.<sup>1</sup>

In developing the Plan, Class Counsel relied on the law and principles set forth in *Elkind v. Liggett & Myers, Inc.*, 635 F.2d 156 (2d Cir. 1980) ("*Elkind*"), a decision of the Court of Appeals for the Second Circuit addressing damages in a securities class action based on insider trading. Class Counsel further considered and applied the provisions of the Private Securities Litigation Reform Act of 1995 (the "PSLRA"), as discussed below.

The "Disgorgement" Damages Measure. *Elkind* and Section 20A of the Exchange Act place limits on the damages that private plaintiffs may obtain in securities cases based on insider trading, such as this one. *Elkind* and Section 20A of the Exchange Act limit damages to the amount of the defendants' gains – the "disgorgement" measure, less any amounts that the Defendants have disgorged to the SEC. The damages recoverable therefore depend on the number of trades by the Defendants, their gains on those trades, and the amounts they have disgorged to the SEC.

*Elkind* also adopted a simplified method for measuring the plaintiffs' losses for purposes of determining the *pro rata* share of the disgorgement damages to which they are entitled, which measures each investor's trading losses based on the price of the security a "reasonable time" after the alleged inside information was publicly disclosed.

Calculation of "Reasonable Time." According to the Court's ruling on the Defendants' motions to dismiss, "reasonable time" could be measured by reference to when investors "reasonably should have digested the disclosed information and have taken steps to protect their interests." Plaintiffs' damages experts performed an analysis of trading volumes following the relevant public disclosures about bapineuzumab (which is available at [www.sac-elan.com](http://www.sac-elan.com)), and concluded that investors continued to react to the announcements containing inside information for five trading days following the May 21, 2007 and June 17, 2008 Seller Class Period announcements, and at least three trading days following the July 29, 2008 Buyer Class Period announcement. The Plan adopts these periods as the "reasonable time" following each disclosure.

Compensation Limited in Buyer Class Period. Under Section 20A of the Exchange Act and the court decisions applicable to insider trading claims under Section 10(b) of the Exchange Act, investors are barred from recovering insider trading gains that have been disgorged to the SEC. In this case, the SEC obtained disgorgement from certain Defendants covering their gains, as calculated by the SEC, attributable to the decline in the price of Elan ADRs from July 29, 2008 to July 30, 2008 (the "July 30 Decline"), and made that disgorgement amount available to investors through a Fair Fund. (For additional information regarding the Fair Fund, please see the response to Question 18, on page 14 below.) Accordingly, the recoveries in this case with respect to the Buyer Class Period are attributable only to (1) the subsequent decline in the price of Elan ADRs attributable to the announcement of negative information regarding another Elan drug, Tysabri, after trading hours on July 31, 2008 (the "August 1 Decline"), and (2) losses related to the July 30 Decline, but only insofar as the amounts paid or available to be paid from the Fair Fund are insufficient to fully compensate an Authorized Claimant.

Compensation Limited to "Contemporaneous" Trades. Under Section 20A of the Exchange Act and the court decisions applicable to insider trading claims under Section 10(b) of the Exchange Act, investors have a claim for

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<sup>1</sup>Class Members' damages for Elan Put Options are premised on selling at a price that was lower than their true value, and losses equal the difference between the price at which Class Members sold such options and the higher price at which such options traded at a "reasonable time" after the inside information was publicly disclosed.

damages only if they traded “contemporaneously” with the Defendants. Some courts have held the term “contemporaneously” to mean a period of up to five trading days after the Defendants’ trade, and that definition is adopted under the Plan. Under that definition, all trading days in the Buyer Class Period qualify as “contemporaneous” trading days, and most trading days in the Seller Class Period qualify as “contemporaneous,” as shown in the calendar attached as Table 1 (on page 23).

**PSLRA Cap.** Under the PSLRA, damages are limited when the relevant security’s price recovers within 90 days after the disclosure that revealed the truth (the “PSLRA Lookback Period”). In that event, the PSLRA caps damages at the average trading price in the 90-day period after the disclosure (or up to the date of sale, if within 90 days) (the “PSLRA Lookback Price”), rather than the price immediately after the disclosure. The PSLRA cap also applies to limit the claims of sellers where a company’s stock price initially rises after positive information is disclosed, but thereafter declines. Here, the cap imposed by the PSLRA significantly limits damages for Class Members who sold late in the Seller Class Period. The cap imposed by the PSLRA would have little or no impact on Class Members who sold in the first Computation Period (ended May 18, 2007) or who bought in the Buyer Class Period, and so the PSLRA cap is disregarded in the Plan for those periods.

**FIFO Matching.** For purposes of computing Trading Losses for a Claimant with both purchases and sales of an Eligible Security during a Computation Period, purchases and sales will be matched using the “first in, first out” (“FIFO”) inventory method, which matches purchases and sales in chronological order based on the dates of those transactions. Under this methodology, sales of an Eligible Security during or after the Buyer Class Period will be matched first against the Claimant’s opening position on the first day of the Buyer Class Period, if any, and thereafter matched chronologically against each subsequent purchase during the Buyer Class Period. For each Computation Period in the Seller Class Period, purchases and sales during that Computation Period will be matched chronologically.

**Transfer by Gift, Inheritance or Operation of Law.** An acquisition or disposition by gift, inheritance or operation of law is disregarded under this Plan.

**Date and Time of Transaction.** The date of purchase or sale is the “contract” or “trade” date as distinguished from the “settlement” date. When a trade under this Plan is “deemed” to have occurred before or after a specified time of day, the actual time will be used when a Claimant presents supporting documentation and requests that the actual time be used.

### **Calculation of Trading Losses and Offsetting Trading Gains**

The specific formulas used in calculating Trading Losses and offsetting Trading Gains are set forth in Appendix A on pages 19 through 22 below. Calculation of Trading Losses requires supporting documentation, as set forth in the Claim Form.

### **Calculation of Net Trading Loss**

Applying the principles discussed above, the Plan compensates Class Members who suffered a Net Trading Loss on Eligible Securities in either the Seller Class Period, the Buyer Class Period, or both.

For the Seller Class Period, Net Trading Loss is the sum of the Trading Loss on sales of Elan ADRs in the two Computation Periods comprising the Seller Class Period.

For the Buyer Class Period, the Net Trading Loss for the July 30 Decline and the August 1 Decline are calculated separately. For each calculation, Net Trading Loss is the sum of the Trading Loss on purchases of Elan ADRs, purchases of Elan Call Options, and sales of Elan Put Options, minus the Trading Gain on short sales of Elan ADRs, sales of Elan Call Options, and purchases of Elan Put Options. In addition, any recovery from the Fair Fund shall be deducted in calculating the Net Trading Loss for the July 30 Decline. In the case of a Class Member who did not seek compensation from the Fair Fund, the amount that would have been recoverable from the Fair Fund will be deducted in calculating the Net Trading Loss for the July 30 Decline. Thus, if Class Members who sought compensation from the Fair Fund receive full compensation for the July 30 Decline from the Fair Fund, then no Class Member (whether or not they sought compensation from the Fair Fund) shall have a Net Trading Loss with respect to the July 30 Decline that is eligible for compensation under this Plan. Net Trading Loss shall

not include prejudgment interest.

Trading Gains in the Buyer Class Period, if any, are not applied to offset Trading Losses in the Seller Class Period.

### **Recognized Loss and Recognized Claim**

*Recognized Loss.* A Claimant's Recognized Loss is the sum of the Claimant's Net Trading Loss, calculated separately, for (1) the Seller Class Period, (2) the July 30 Decline, and (3) the August 1 Decline. ***Please note that the term "Recognized Loss" is used solely for calculating the amount of participation by Authorized Claimants in the Net Settlement Fund. It is not the actual amount an Authorized Claimant can expect to receive.***

*Recognized Claim.* The Recognized Claim for an Authorized Claimant will be the Claimant's *pro rata* share of (1) the Seller Class Net Settlement Fund for the Claimant's Recognized Loss in the Seller Class Period, plus (2) the Buyer Class July 30 Net Settlement Fund for the Claimant's Recognized Loss attributable to the July 30 Decline, plus (3) the Buyer Class August 1 Net Settlement Fund for the Claimant's Recognized Loss attributable to the August 1 Decline, but in no event more than the Authorized Claimant's Recognized Loss. For the Seller Class Period, the July 30 Decline and the August 1 Decline, each Claimant's Recognized Claim will be calculated separately, by multiplying the applicable Net Settlement Fund by a fraction, the numerator of which is the Claimant's applicable Recognized Loss, and the denominator of which is the applicable aggregate Recognized Losses of all Authorized Claimants.

### **Determinations Under Plan Conclusive; Subject to Modification by Court; De Minimis Recoveries Excluded**

Payments made pursuant to this Plan of Allocation shall be conclusive against all Authorized Claimants. No Person shall have any claim against the Plaintiffs, Plaintiffs' Counsel, or any experts and consultants retained by Plaintiffs or Class Counsel; the Claims Administrator; or the Defendants and the other "SAC Capital Defendants' Released Parties" (as defined below on page 13) based on distributions made substantially in accordance with this Plan or pursuant to further orders of the Court. Claimants who fail to complete and file a valid and timely Claim Form shall be barred from participating in distributions from the Net Settlement Fund, unless the Court otherwise orders. Class Members who do not submit a valid and timely Claim Form will nevertheless be bound by the Settlement and the Order and Final Judgment of the Court dismissing this litigation.

The Court has reserved jurisdiction to modify, amend, or alter the Plan of Allocation without further notice to anyone, and to allow, disallow, or adjust any Claimant's claim to ensure a fair and equitable distribution of settlement funds.

Distributions will be made to Authorized Claimants whose claims entitle them to a payment of \$20.00 or more after all claims have been processed and after the Court has finally approved the Settlement.

After all payments authorized by the Court have been made to Authorized Claimants, the Class Plaintiffs, Plaintiffs' Counsel, and the Claims Administrator, any remaining balance in the Net Settlement Fund shall be donated to one or more not-for-profit organizations described in § 501(c)(3) of the Internal Revenue Code that have been designated by Mr. Cohen and consented to by the Class Plaintiffs.

## **HOW TO GET A PAYMENT**

### **15. What do I have to do to receive a share of the Settlement?**

To be eligible for a payment from the Settlement, you must be a Class Member and timely complete and return a valid Claim Form with adequate supporting documentation **postmarked, received, or filed online no later than May 29, 2017**. A Claim Form is included with this notice, or you may obtain one on the internet at [www.sac-elan.com](http://www.sac-elan.com) or by calling the Claims Administrator, A.B. Data, Ltd., at (800) 332-7417. You may also complete and file the online version of this form, which is available at [www.sac-elan.com](http://www.sac-elan.com). Please retain all records of your transactions in Elan securities from 2006-2008, as they will be needed to document your claim.

Unless the Court otherwise orders, any Class Member who fails to submit a Claim Form postmarked, received or filed online on or before May 29, 2017 shall be fully and forever barred from receiving payments pursuant to the

Settlement, but will remain a Class Member and be subject to the provisions of the Stipulation, including the terms of any Judgment entered and the releases given. This means that each Class Member releases the Released Plaintiffs' Claims (as defined below on page 13) against the SAC Capital Defendants and the "SAC Capital Defendants' Released Parties" (as defined below in the response to Question 17) and will be enjoined and prohibited from filing, prosecuting, or pursuing any of the Released Plaintiffs' Claims, whether or not such Class Member submits a Claim Form.

The Court has reserved jurisdiction to allow, disallow, or adjust on equitable grounds the claim of any Class Member. Each Claimant shall be deemed to have submitted to the jurisdiction of the Court with respect to his, her, or its Claim Form.

#### **16. When will I receive my payment?**

The timing of payments from the Net Settlement Fund is presently uncertain. Any payments from the Net Settlement Fund are contingent upon the Court approving the Settlement and on such approval becoming final and no longer subject to any appeals. Even if the Court approves the Settlement, there still might be appeals, which can take more than a year to resolve. Distribution of the Net Settlement Fund can also not be made until all claims are completely processed, which may take many months, and permission from the Court to distribute the Net Settlement Fund to Authorized Claimants is received.

The Settlement Amount will be kept in an escrow account until it is ready for distribution, and any accrued interest will be added to the funds available for distribution to the Classes.

#### **17. As a Class Member, what am I giving up in the Settlement?**

If you are a member of one or both of the Classes, you will be bound by the orders and judgments entered by the Court in the Action, whether or not you submit a Claim Form. If the Settlement is approved, the Court will enter a judgment (the "Judgment"). The Judgment will dismiss "with prejudice" the claims against the Defendants (meaning that they cannot later be reasserted) and will provide that, upon the Effective Date of the Settlement, the Class Plaintiffs and each of the other Class Members, on behalf of themselves, their heirs, executors, administrators, predecessors, successors, affiliates and assigns shall release and forever discharge each and every one of the SAC Capital Defendants and the other "SAC Capital Defendants' Released Parties" (as defined in the next paragraph) from any and all of the "Released Plaintiffs' Claims" (as defined below on page 13) and shall forever be barred and enjoined from prosecuting any or all of the Released Plaintiffs' Claims against any of the SAC Capital Defendants' Released Parties. This means that Class Members will not be able to sue, continue to sue, or be part of any other lawsuit involving any claims released in the Settlement. Class Members will be bound by the orders of the Court whether or not they submit a Claim Form and/or receive a payment.

"SAC Capital Defendants' Released Parties" means the SAC Capital Defendants and their respective present and former parents, subsidiaries, divisions and affiliates, and the respective present and former employees (including, but not limited to, Mathew Martoma and Steven A. Cohen), members, general and limited partners and partnerships, principals, officers, directors, attorneys, advisors (including, but not limited to, financial advisors), accountants, auditors, and insurers of each of them; and the predecessors, successors, estates, heirs, executors, trusts, trustees, administrators, agents, representatives and assigns of each of them, in their capacity as such.

"Released Plaintiffs' Claims" means any and all claims and causes of action of every nature and description, including both known claims and Unknown Claims, whether based on federal, state, local or foreign statutory law or common law, rule or regulation, whether fixed or contingent, foreseen or unforeseen, matured or unmatured, accrued or unaccrued, liquidated or unliquidated, whether direct, representative, class or individual in nature, to the fullest extent permitted by law that the Class Plaintiffs or any other member of the Classes (a) asserted in the Action, or (b) could have asserted against the SAC Capital Defendants' Released Parties, in any forum that arise out of, are based upon or are related to the allegations, transactions, facts, matters or occurrences, representations or omissions involved, set forth, or referred to in any complaint filed in this Action relating to the purchase or sale of Elan securities.

"Unknown Claims" means any Released Claims which the Class Plaintiffs or any other Class Member, SAC Capital Defendants or any of the other Released Parties, does not know or suspect to exist in his, her, or its favor at

the time of any of the other Releases, which, if known by him, her, or it, might have affected his, her, or its decision(s) with respect to the Settlement. With respect to any and all Released Claims, the parties stipulate and agree that, upon the Effective Date of the Settlement, the Class Plaintiffs and SAC Capital Defendants shall expressly waive, and each of the other Class Members and each of the other Released Parties shall be deemed to have waived, and by operation of the Judgment shall have expressly waived, any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or principle of common law, that is similar, comparable, or equivalent to Cal. Civ. Code § 1542, which provides:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known by him or her must have materially affected his or her settlement with the debtor.

**18. Can I participate in both the settlement in this case and the Fair Fund established by the SEC?**

In March 2013, certain of the SAC Capital Defendants settled an enforcement action brought by the SEC titled *SEC v. CR Intrinsic Investors, LLC*, No. 12 Civ. 8466 (VM) (S.D.N.Y.), and without admitting or denying the SEC's allegations, agreed to pay approximately \$602 million in disgorgement, penalties, and prejudgment interest to resolve insider trading claims related to those asserted on behalf of the Buyer Class in the Action. At the SEC's request, the Court established a Fair Fund (the "Fair Fund") with these funds. The deadline for filing a claim with the Fair Fund was September 14, 2016. The Fair Fund is separate from the Settlement in this case, and you may participate in both, subject to certain limitations on your overall recovery, as provided in the Plan of Allocation above.

**REQUESTING EXCLUSION FROM THE CLASSES; EFFECT OF EXCLUSION**

**19. Can I exclude myself from the Classes? What is the effect of being excluded?**

As a Class Member, you have the right to exclude yourself from one or both of the Classes. If you request exclusion, you will not be bound by any rulings by the Court and you will be entitled to pursue an individual lawsuit at your own expense. However, if you request exclusion, you will not be eligible to receive any payment from the Settlement.

If you want to exclude yourself from the Classes because you want to pursue your own lawsuit, please note that there is a significant risk that your lawsuit would be barred because the relevant conduct occurred too long ago for you to start a new lawsuit now. Accordingly, you should talk to a lawyer of your choosing before you request exclusion from the Classes for the purpose of bringing a separate lawsuit.

The SAC Capital Defendants have the right to terminate the Settlement if valid and timely requests for exclusion from either of the Classes are made for more than an agreed number of Elan securities.

**20. How do I exclude myself from one or both of the Classes?**

If you previously requested exclusion from one or both of the Classes in response to the Class Notice, you remain excluded and do not need to take any further action now. If you did not previously request exclusion, you must send a Request for Exclusion by First-Class Mail or overnight delivery service to the Claims Administrator at:

*Kaplan v. S.A.C. Capital Advisors, L.P.*

Attn: EXCLUSIONS

c/o A.B. Data, Ltd.

P.O. Box 173001

Milwaukee, WI 53217

**To be valid, your request for exclusion must be received *no later than March 23, 2017*.** Each Request for Exclusion must: (a) state the name, address and telephone number of the individual or entity requesting exclusion, and in the case of entities, the name and telephone number of a designated contact person; (b) state that such individual or entity "requests exclusion from the Classes [or specify which Class] in *Kaplan v. S.A.C. Capital Advisors, L.P.*, Case No. 12 Civ. 9350 (JGK) (KNF)"; (c) state the number of Elan ADRs, Elan Put Options and/or Elan Call Options that the individual or entity requesting exclusion purchased and sold during the Seller Class

Period and/or Buyer Class Period, as applicable, and the date of each trade; and (d) be signed by the person requesting exclusion or an authorized representative. A Request for Exclusion shall not be valid and effective unless it provides all the information called for in this paragraph and is received within the time stated above, or is otherwise accepted by the Court.

**21. Can I sue the SAC Capital Defendants or the other SAC Capital Defendants' Released Parties for the same claims if I do not exclude myself?**

No. If you are a Class Member, then unless you request exclusion, you may not sue the SAC Capital Defendants or the other SAC Capital Defendants' Released Parties (as defined above on page 13) for the claims that the Settlement resolves. If you have a pending lawsuit against any of the SAC Capital Defendants or any of the other SAC Capital Defendants' Released Parties, speak to your lawyer in that case immediately.

**22. If I exclude myself, can I get money from the Settlement?**

No. By excluding yourself, you are precluded from receiving any payment from the Settlement.

**“OPTING BACK INTO” THE CLASSES**

**23. What if I previously requested exclusion from the Classes and now want to be eligible to receive a payment from the Settlement Fund? How do I opt back into the Classes?**

The Class Notice provided Class Members the opportunity to request exclusion from the Classes, and a small number of Class Members did so. If you previously submitted a request for exclusion from the Classes, your name should appear in Appendix 1 to the Stipulation, which is available online at [www.sac-elan.com](http://www.sac-elan.com). Investors whose names appear in Appendix 1 are excluded from the Classes. If you believe that you previously submitted a request for exclusion in connection with the Class Notice but your name does not appear in Appendix 1 to the Stipulation, you can contact the Claims Administrator at (800) 332-7417 for assistance.

Persons whose names appear in Appendix 1 to the Stipulation may elect to opt back into the Classes and thereby become eligible to receive a payment from the Settlement. To do so, you must submit a written Request addressed to the Claims Administrator at the address on page 2 above.

If you opt back into the Classes, you will be treated as a Class Member for all purposes, and YOU MUST SUBMIT A CLAIM FORM to receive a payment from the Settlement.

**THE LAWYERS REPRESENTING YOU**

**24. Do I have a lawyer in this case?**

The Court has appointed the law firms of Wohl & Fruchter LLP and Pomerantz LLP as Class Counsel, to represent the Class Plaintiffs and all other Class Members in this Action. If you have any questions about the proposed Settlement, you may contact Class Counsel, whose contact information is listed on page 2 above.

If you want to be represented by your own lawyer, you may hire one at your own expense.

**25. How will the lawyers be paid?**

You will not be charged directly for the fees or expenses of Class Counsel or other attorneys who have performed services for the Classes under the supervision of Class Counsel (collectively, “Plaintiffs' Counsel”). Instead, Class Counsel will apply to the Court for payment of Plaintiffs' Counsel's fees and expenses out of the proceeds of the recovery achieved in this Action.

Plaintiffs' Counsel have not received any payment for their services in pursuing claims against the Defendants on behalf of the Classes over the past four years, nor have they been reimbursed for their expenses. Before final approval of the Settlement, Class Counsel will apply to the Court for an award of attorneys' fees in an amount not to exceed 26% of the Settlement Amount (\$35.1 million). At the same time, Class Counsel also intend to apply for (i) reimbursement of expenses in an amount not to exceed \$2.8 million, together with (ii) the reimbursement of the reasonable costs and expenses (including lost wages) incurred by the Class Plaintiffs directly relating to their representation of the Classes, in an aggregate amount not to exceed \$850,000. The Court will determine the

amount of any award of attorneys' fees, reimbursement of expenses, and plaintiff compensatory awards.

## **OBJECTING TO THE SETTLEMENT, THE PLAN OF ALLOCATION, THE FEE AND EXPENSE APPLICATION AND THE PLAINTIFF COMPENSATORY AWARDS**

### **26. How do I tell the Court that I don't like the Settlement?**

Any Class Member who has not requested exclusion from the Classes can object to the Settlement or any part of it, the proposed Plan of Allocation, the applications for attorneys' fees and reimbursement of expenses, or the applications for plaintiff compensatory awards, and give reasons why the Court should not approve them. To object, you must send a letter or other filing saying that you object to the proposed Settlement, the Plan of Allocation, and/or Class Counsel's application for attorneys' fees and reimbursement of expenses or the plaintiff compensatory awards in this Action, titled *Kaplan v. S.A.C. Capital Advisors, L.P.*, Case No. 12 Civ. 9350 (JGK) (KNF). Any objection must be in writing and: (a) provide the name, address, telephone number, and signature of the objector; (b) state the objection(s), and the specific reasons for each objection, including any legal and evidentiary support the Class Member wishes to bring to the Court's attention; and (c) include documents sufficient to prove the objector's membership in the Classes, such as the number of Elan ADRs, Elan Call Options or Elan Put Options purchased, acquired, or sold during the Class Periods, as well as the dates and prices of each such purchase, acquisition, and sale. The written objection must be filed with the Clerk of the United States District Court for the Southern District of New York and sent to Class Counsel and the SAC Capital Defendants' Counsel listed below at the addresses set forth below so that the papers are *received* by the Clerk of the Court and counsel **no later than April 6, 2017**:

#### **Clerk of the Court**

Clerk of the U.S. District Court  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

#### **Class Counsel**

Ethan D. Wohl  
Wohl & Fruchter LLP  
570 Lexington Ave., 16th Fl.  
New York, NY 10022

#### **SAC Capital Defendants' Counsel**

Daniel J. Kramer  
Audra J. Soloway  
Geoffrey R. Chepiga  
Paul, Weiss, Rifkind, Wharton &  
Garrison LLP  
1285 Ave. of the Americas  
New York, NY 10019

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 have first sent a written objection in accordance with the procedures described above, unless the Court orders otherwise.

Any Class Member who does not object in the manner provided above will be deemed to have waived all objections to the Settlement, the Plan of Allocation, and Class Counsel's application for attorneys' fees and reimbursement of expenses and the plaintiff compensatory awards.

### **27. When and where will the Court decide whether to approve the Settlement?**

The Court has scheduled a hearing on the proposed Settlement for April 27, 2017 at 4:30 p.m., before the Honorable John G. Koeltl, U.S.D.J., in Courtroom 12B of the Daniel Patrick Moynihan U.S. Courthouse, 500 Pearl Street, New York, NY 10007. At the Settlement Hearing, the Court will consider whether the Settlement is fair, reasonable, and adequate, whether the proposed Plan of Allocation is fair and reasonable, and whether Class Counsel's motion for attorneys' fees and reimbursement of expenses and the plaintiff compensatory awards should be approved. If there are objections, the Court will consider them. At or after the Settlement Hearing, the Court will decide whether to approve the Settlement, the Plan of Allocation, and the motion for attorneys' fees and reimbursement of expenses and the plaintiff compensatory awards.

Please note that the date, time and location of the Settlement Hearing are subject to change without further notice. If you plan to attend the hearing, you should check the docket or contact Class Counsel to be sure that no change to the date, time, or location of the hearing has been made.



## **28. Do I have to come to the Settlement Hearing?**

No. Class Counsel will answer any questions the Court might have. But you are welcome to come at your own expense. If you send an objection, you do not have to come to Court to talk about it. As long as you mailed your written objection so that it was received by the deadline, it will be before the Court when the Court considers whether to approve the Settlement, the Plan of Allocation, and Class Counsel's motion for attorneys' fees and reimbursement of expenses and the plaintiff compensatory awards. You may also pay your own lawyer to attend the hearing, but attendance is not necessary.

## **29. May I speak at the Settlement Hearing?**

If you are a Class Member, you may ask the Court for permission to speak at the Settlement Hearing. To do so, you must send a "Notice of Intention to Appear at Fairness Hearing in *Kaplan v. S.A.C. Capital Advisors, L.P.*, Case No. 12 Civ. 9350 (JGK) (KNF)." Be sure to include your name, address, telephone number, and your signature. Your Notice of Intention to Appear must be filed with the Clerk of the Court and sent to the counsel listed above in the answer to Question 26 (on page 16) so it is *received* by the Court and counsel **no later than April 6, 2017**. You cannot speak at the hearing if you exclude yourself from the Classes, or have previously done so and do not opt back into the Classes.

## **IF YOU DO NOTHING**

### **30. What happens if I do nothing at all?**

If you are a member of the Classes and do nothing in response to this Settlement Notice, you will not be eligible to participate in the distribution of the proceeds of the Settlement, if it is approved, but you will be bound by the Settlement. This means that you will not be able to start, continue, or be part of any other lawsuit or arbitration against the SAC Capital Defendants or the other SAC Capital Defendants' Released Parties based on the Released Plaintiffs' Claims in this Action.

## **GETTING MORE INFORMATION**

### **31. Are there more details about the Settlement?**

This Settlement Notice contains only a summary of the proposed Settlement. The complete terms of the Settlement are set out in the Stipulation and Agreement of Settlement dated November 30, 2016. Copies of the Stipulation may be obtained at [www.sac-elan.com](http://www.sac-elan.com). You may also request a copy of the Stipulation by writing to the Claims Administrator, at the address on page 2 above.

### **32. How do I get more information?**

More information about the Settlement is available from the website established for the Settlement, [www.sac-elan.com](http://www.sac-elan.com), or from the Claims Administrator or Class Counsel. Their contact information is on page 2 of this notice. You may also visit the Office of the Clerk of the U.S. District Court for the Southern District of New York, Daniel Patrick Moynihan U.S. Courthouse, 500 Pearl Street, New York, NY 10007, during regular business hours, to inspect the papers maintained there.

**PLEASE DO NOT CALL OR WRITE THE COURT OR THE OFFICE OF THE CLERK OF COURT REGARDING THIS NOTICE.**

## **SPECIAL NOTICE TO SECURITIES BROKERS AND OTHER NOMINEES**

The Class Notice mailed in May 2016 advised brokers and other nominees ("Nominees") that if, for the beneficial interest of any other person, you —

(1) held any Elan ADRs that were sold during the period August 23, 2006 through and including June 17, 2008 at 2:00 a.m. EDT, and/or

(2) held any Elan ADRs or call options thereon that were purchased during the period July 21, 2008 through and including July 29, 2008 at 4:00 p.m. EDT, and/or

(3) held any put options on Elan ADRs that were sold during the period July 21, 2008 through and including

July 29, 2008 at 4:00 p.m. EDT,

then, within ten (10) days after you received the Class Notice, you were required to either:

(A) provide a list of the names and addresses of such beneficial owners to the Notice Administrator, Garden City Group, preferably in an MS Excel data file, or printed on physical mailing labels; or

(B) request sufficient copies of the Class Notice to send copies to all such beneficial owners, send such Class Notices by First-Class Mail within ten (10) days after receipt of such copies, and confirm in writing to the Notice Administrator that such notice had been sent.

If you chose the second option (*i.e.*, you elected to mail the Class Notice directly to beneficial owners), you were advised that you must retain the mailing records for use in connection with any further notices that may be provided in the Action. If you elected that option, the Claims Administrator, A.B. Data, Ltd., will forward the same number of this Settlement Notice and Claim Form (together, the “Notice Packet”) to you to send to the beneficial owners. If you require more copies than you previously requested, please contact A.B. Data, Ltd. toll-free at (800) 332-7417 and inform them how many additional Notice Packets you require. You must mail the Notice Packets to the beneficial owners within seven (7) calendar days of your receipt of the packets.

If you chose the first option (*i.e.*, provided a list of names and addresses of beneficial holders to the Notice Administrator, Garden City Group), then the Claims Administrator, A.B. Data, Ltd., will send a copy of the Notice Packet to the beneficial owners whose names and addresses you previously supplied.

Under either option, upon full and timely compliance and submission of appropriate documentation to the Claims Administrator, you may obtain reimbursement for the reasonable administrative costs of complying with the obligations above. The Claims Administrator’s name and contact information are set forth on page 2 above.

## **INJUNCTION**

Pending final determination of whether the Settlement should be approved, the Court has issued an order enjoining the Class Plaintiffs, and all Class Members, and anyone who acts or purports to act on their behalf, from instituting, prosecuting, participating in, or assisting in the institution, prosecution, or assertion of any Released Plaintiffs’ Claims against any of the SAC Capital Defendants’ Released Parties.

Dated: January 6, 2017

**By Order of the Court  
United States District Court, Southern District of New York**

**PLEASE NOTE: INQUIRIES SHOULD NOT BE DIRECTED TO THE COURT, THE CLERK’S OFFICE, THE DEFENDANTS, OR THE SAC CAPITAL DEFENDANTS’ COUNSEL.**

## **APPENDIX A**

### **Plan of Allocation – Defined Terms and Formulas**

#### **Certain Definitions**

The following definitions are used in the Plan of Allocation:

“August 1 Decline” means the decline in the price of Elan ADRs from the close of trading on July 31, 2008 to the close of trading on August 1, 2008.

“August 1 Trading Gain” means the Trading Gain attributable to all or a portion of the August 1 Decline.

“August 1 Trading Loss” means the Trading Loss attributable to all or a portion of the August 1 Decline.

“Authorized Claimant” means a Class Member who is entitled under this Plan to share in the distribution of the Net Settlement Fund and who submits a timely and valid Claim Form.

“Buyer Class Period” means the period July 21, 2008 through and including July 29, 2008 at 4:00 p.m. EDT.

“Buyer Class August 1 Net Settlement Fund” means 33.29% of the Net Settlement Fund, the amount allocated to payment of Recognized Claims in the Buyer Class Period attributable to the August 1 Decline.

“Buyer Class July 30 Net Settlement Fund” means 15.56% of the Net Settlement Fund, the amount allocated to payment of Recognized Claims in the Buyer Class Period attributable to the July 30 Decline.

The “closing price” is, for an Elan ADR, the closing price reported by Bloomberg L.P., and is, for an option, based on bid and ask prices obtained from [iVolatility.com](http://iVolatility.com).

“Computation Period” means any of the following periods: (1) August 23, 2006 through and including May 18, 2007; (2) May 21, 2007 through and including June 16, 2008; and (3) July 21, 2008 through and including July 29, 2008 at 4:00 p.m. EDT.

“Contemporaneous Trade Date” means a date in the Seller Class Period on which the Defendants purchased Elan ADRs and each of the five subsequent trading days. Such dates are set forth in [Table 1](#) (on page 23).

“July 30 Decline” means the decline in the price of Elan ADRs from the close of trading on July 29, 2008 to the close of trading on July 30, 2008.

“July 30 Trading Gain” means the Trading Gain attributable to all or a portion of the July 30 Decline.

“July 30 Trading Loss” means the Trading Loss attributable to all or a portion of the July 30 Decline.

“Net Trading Loss” means the loss for an Authorized Claimant, as recognized under this Plan, in the Seller Class Period and/or the Buyer Class Period, calculated as set forth on pages 11 and 12.

A “purchase” is the acquisition of an Eligible Security by any means other than a gift, inheritance, or operation of law. The purchase price shall be calculated exclusive of all commissions, taxes, fees and charges. The purchase price for a purchase of an Elan ADR resulting from the exercise of an option shall be the closing price of Elan ADRs on the date of the purchase.

“Recognized Claim” is the amount of the payment due to an Authorized Claimant, and represents the Authorized Claimant’s *pro rata* share of the Seller Class Net Settlement Fund, the Buyer Class July 30 Net Settlement Fund and the Buyer Class August 1 Net Settlement Fund.

“Recognized Loss” is the amount of an Authorized Claimant’s loss under this Plan and is the number used to calculate each Authorized Claimant’s Recognized Claim.

A “sale” is the disposition of an Eligible Security by any means other than a gift, inheritance or operation of law. The sale price shall be calculated exclusive of all commissions, taxes, fees and charges. The sale price for a sale of an Elan ADR resulting from the exercise of an option shall be the closing price of Elan ADRs on the date of the sale.

“Seller Class Net Settlement Fund” means 51.15% of the Net Settlement Fund, the amount allocated to payment of Recognized Claims in the Seller Class Period.

“Seller Class Period” means the period August 23, 2006 through and including June 17, 2008 at 2:00 a.m. EDT.

“Trading Gain” and “Trading Loss” mean the amounts of gain and loss calculated under this Plan and utilized in calculating a Claimant’s Recognized Loss, if any.

### **Calculation of Trading Losses**

The Trading Loss for each Claimant in each Computation Period shall be calculated as follows:

Sales of Elan ADRs in August 23, 2006-May 18, 2007 Computation Period. For sales of Elan ADRs during the period August 23, 2006 through May 18, 2007 (the earlier portion of the Seller Class Period) —

- i. Sales of Elan ADRs are matched, on a FIFO basis, against any purchases of Elan ADRs through May 25, 2007 (the “reasonable time” after the May 21, 2007 disclosure).
- ii. Sales of Elan ADRs that are matched against purchases of Elan ADRs through May 18, 2007 are

disregarded.

iii. Sales of remaining Elan ADRs that did not occur on a Contemporaneous Trade Date are disregarded.

iv. The Trading Loss for sales of Elan ADRs that are matched against purchases of Elan ADRs between May 21, 2007 and May 25, 2007 and occurred on a Contemporaneous Trade Date is the purchase price for each matched share purchased during such period minus the sale price of the matched share sold in the period August 23, 2006 through May 18, 2007. (Negative results are disregarded.)

v. The Trading Loss for sales of Elan ADRs that are not matched against purchases of Elan ADRs and occurred on a Contemporaneous Trade Date is \$19.33 (the closing price of Elan ADRs on May 25, 2007), minus the sale price of each unmatched share sold during the period August 23, 2006 through May 18, 2007. (Negative results are disregarded.)

Sales of Elan ADRs in May 21, 2007-June 16, 2008 Computation Period. For sales of Elan ADRs during the period May 21, 2007 through June 16, 2008 (the later portion of the Seller Class Period) —

i. Sales of Elan ADRs are matched, on a FIFO basis, against any purchases of Elan ADRs through September 12, 2008 (88 days after the June 17, 2008 disclosure, the PSLRA Lookback Period).

ii. Sales of Elan ADRs that are matched against purchases of Elan ADRs through June 16, 2008 are disregarded.

iii. Sales of remaining Elan ADRs that did not occur on a Contemporaneous Trade Date are disregarded.

iv. The Trading Loss for sales of Elan ADRs that are matched against purchases of Elan ADRs between June 17, 2008 and September 12, 2008 and occurred on a Contemporaneous Trade Date is the PSLRA Lookback Price on the date of the matched purchase<sup>2</sup> minus the sale price of the matched share sold in the period May 21, 2007 through June 16, 2008. (Negative results are disregarded.)

v. The Trading Loss for sales of Elan ADRs that are not matched against purchases of Elan ADRs and occurred on a Contemporaneous Trade Date is \$23.04 (the PSLRA Lookback Price on the last day of the PSLRA Lookback Period), minus the sale price of each unmatched share sold during the period May 21, 2007 through June 16, 2008. (Negative results are disregarded.)

Purchases of Elan ADRs in the Buyer Class Period. For purchases of Elan ADRs during the period July 21, 2008 through July 29, 2008 at 4 p.m. EDT (the Buyer Class Period) —

i. Any sales of Elan ADRs are matched, on a FIFO basis, against Elan ADRs in inventory as of July 18, 2008, and then against purchases of Elan ADRs during the period July 21, 2008 through July 31, 2008 at 4 p.m. EDT. Trades on July 29, 2008 at \$33.75 or higher (the closing price) are deemed to have occurred at or before 4 p.m.; trades on July 29, 2008 below \$33.75 are deemed to have occurred after 4 p.m. Trades on July 31, 2008 at \$20.05 or higher (the closing price) are deemed to have occurred at or before 4 p.m.; trades on July 31, 2008 below \$20.05 are deemed to have occurred after 4 p.m.

ii. For purposes of calculating the July 30 Trading Loss, purchases of Elan ADRs that are matched against sales of Elan ADRs through July 29, 2008 at 4 p.m. EDT are disregarded, and the July 30 Trading Loss for unmatched purchases is \$14.12 (the difference between the closing price of Elan ADRs on July 29, 2008 and the closing price of Elan ADRs on July 30, 2008).

iii. For purposes of calculating the August 1 Trading Loss, purchases of Elan ADRs that are matched against sales of Elan ADRs through July 31, 2008 at 4 p.m. EDT are disregarded, and the August 1 Trading Loss for unmatched purchases is \$9.70 (the difference between the closing price of Elan ADRs on July 30, 2008 and the closing price of Elan ADRs on August 1, 2008).

Purchases of Elan Call Options in the Buyer Class Period. For purchases of Elan Call Options during the period July 21, 2008 through July 29, 2008 at 4 p.m. EDT (the Buyer Class Period) —

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<sup>2</sup>The PSLRA Lookback Price for each date is set forth in Table 2 (on page 24).

i. Any sales of Elan Call Options are matched, on a FIFO basis, against Elan Call Options in inventory as of July 18, 2008, and then against purchases of Elan Call Options during the period July 21, 2008 through July 31, 2008 at 4 p.m. EDT. Trades on July 29 or 31, 2008 at the closing price or higher are deemed to have occurred at or before 4 p.m.; trades on July 29 or 31, 2008 below the closing price are deemed to have occurred after 4 p.m.

ii. For purposes of calculating the July 30 Trading Loss, purchases of Elan Call Options that are matched against sales of Elan Call Options through July 29, 2008 at 4 p.m. EDT are disregarded, and the July 30 Trading Loss for unmatched purchases is the difference between the closing price of such option on July 29, 2008 and the closing price of such option on July 30, 2008.

iii. For purposes of calculating the August 1 Trading Loss, purchases of Elan Call Options that are matched against sales of Elan Call Options through July 31, 2008 at 4 p.m. EDT are disregarded, and the August 1 Trading Loss for unmatched purchases is the difference between the closing price of such option on July 30, 2008 and the closing price of such option on August 1, 2008.

The July 29 and 31, 2008 closing prices and July 30 and August 1 Trading Losses for each series of call options are set forth in Table 3 (on page 25).

Sales of Elan Put Options in the Buyer Class Period. For sales of Elan Put Options during the period July 21, 2008 through July 29, 2008 at 4 p.m. EDT (the Buyer Class Period) —

i. Sales of Elan Put Options are matched, on a FIFO basis, against any purchases of Elan Put Options during the period July 21, 2008 through July 31, 2008 at 4 p.m. EDT. Trades on July 29 or 31, 2008 at the closing price or lower are deemed to have occurred at or before 4 p.m.; trades on July 29 or 31, 2008 above the closing price are deemed to have occurred after 4 p.m.

ii. For purposes of calculating the July 30 Trading Loss, sales of Elan Put Options that are matched against purchases of Elan Put Options through July 29, 2008 at 4 p.m. EDT are disregarded, and the July 30 Trading Loss for unmatched sales is the difference between the closing price of such option on July 30, 2008 and the closing price of such option on July 29, 2008.

iii. For purposes of calculating the August 1 Trading Loss, sales of Elan Put Options that are matched against purchases of Elan Put Options through July 31, 2008 at 4 p.m. EDT are disregarded, and the August 1 Trading Loss for unmatched sales is the difference between the closing price of such option on August 1, 2008 and the closing price of such option on July 30, 2008.

The July 29 and 31, 2008 closing prices and July 30 and August 1 Trading Losses for each series of put options are set forth in Table 4 (on page 26).

### **Calculation of Offsetting Trading Gains**

Under the Plan, Trading Gains are calculated for positions that profited from the decline in the price of Elan ADRs during the Buyer Class Period, and offset any Trading Losses, as follows:

Short Sales of Elan ADRs in the Buyer Class Period. For short sales of Elan ADRs during the period July 21, 2008 through July 29, 2008 at 4 p.m. EDT (the Buyer Class Period) —

i. Short sales of Elan ADRs are matched, on a FIFO basis, against covering purchases of Elan ADRs during the period July 21, 2008 through July 31, 2008 at 4 p.m. EDT. Trades on July 29, 2008 at \$33.75 or higher (the closing price) are deemed to have occurred at or before 4 p.m.; trades on July 31, 2008 below \$33.75 are deemed to have occurred after 4 p.m. Trades on July 31, 2008 at \$20.05 or higher (the closing price) are deemed to have occurred at or before 4 p.m.; trades on July 31, 2008 below \$20.05 are deemed to have occurred after 4 p.m.

ii. For purposes of calculating the July 30 Trading Gain, short sales of Elan ADRs that are matched against covering purchases of Elan ADRs through July 29, 2008 at 4 p.m. EDT are disregarded, and the July 30 Trading Gain for unmatched short sales is \$14.12 (the difference between the closing price of Elan ADRs on July 29, 2008 and the closing price of Elan ADRs on July 30, 2008).

iii. For purposes of calculating the August 1 Trading Gain, short sales of Elan ADRs that are matched against covering purchases of Elan ADRs through July 31, 2008 at 4 p.m. EDT are disregarded, and the August 1 Trading

Gain for unmatched short sales is \$9.70 (the difference between the closing price of Elan ADRs on July 30, 2008 and the closing price of Elan ADRs on August 1, 2008).

Sales of Elan Call Options in the Buyer Class Period. For sales of Elan Call Options during the period July 21, 2008 through July 29, 2008 at 4 p.m. EDT (the Buyer Class Period) —

i. Sales of Elan Call Options are matched, on a FIFO basis, against any purchases of Elan Call Options during the period July 21, 2008 through July 31, 2008 at 4 p.m. EDT. Trades on July 29 or 31, 2008 at the closing price or higher are deemed to have occurred at or before 4 p.m.; trades on July 29 or 31, 2008 below the closing price are deemed to have occurred after 4 p.m.

ii. For purposes of calculating the July 30 Trading Gain, sales of Elan Call Options that are matched against purchases of Elan Call Options through July 29, 2008 at 4 p.m. EDT are disregarded, and the July 30 Trading Gain for unmatched sales is the difference between the closing price of such option on July 29, 2008 and the closing price of such option on July 30, 2008.

iii. For purposes of calculating the August 1 Trading Gain, sales of Elan Call Options that are matched against purchases of Elan Call Options through July 31, 2008 at 4 p.m. EDT are disregarded, and the August 1 Trading Gain for unmatched sales is the difference between the closing price of such option on July 30, 2008 and the closing price of such option on August 1, 2008.

The July 29 and 31, 2008 closing prices and July 30 and August 1 Trading Gains for each series of call options are set forth in Table 3 (on page 25).

Purchases of Elan Put Options in the Buyer Class Period. For purchases of Elan Put Options during the period July 21, 2008 through July 29, 2008 at 4 p.m. EDT (the Buyer Class Period) —

i. Any sales of Elan Put Options are matched, on a FIFO basis, against Elan Put Options in inventory as of July 18, 2008, and then against purchases of Elan Put Options during the period July 21, 2008 through July 31, 2008 at 4 p.m. EDT. Trades on July 29 or 31, 2008 at the closing price or lower are deemed to have occurred at or before 4 p.m.; trades on July 29 or 31, 2008 above the closing price are deemed to have occurred after 4 p.m.

ii. For purposes of calculating the July 30 Trading Gain, purchases of Elan Put Options that are matched against sales of Elan Put Options through July 29, 2008 at 4 p.m. EDT are disregarded, and the July 30 Trading Gain for unmatched purchases is the difference between the closing price of such option on July 30, 2008 and the closing price of such option on July 29, 2008.

iii. For purposes of calculating the August 1 Trading Gain, purchases of Elan Put Options that are matched against sales of Elan Put Options through July 31, 2008 at 4 p.m. EDT are disregarded, and the August 1 Trading Gain for unmatched purchases is the difference between the closing price of such option on August 1, 2008 and the closing price of such option on July 30, 2008.

The July 29 and 31, 2008 closing prices and July 30 and August 1 Trading Gains for each series of put options are set forth in Table 4 (on page 26).

**TABLE 1**  
**Contemporaneous Trade Dates**

Aug. 2006							Sept. 2006							Oct. 2006							Nov. 2006						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5						1	2	1	2	3	4	5	6	7				1	2	3	4
6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11
13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18
20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25
27	28	29	30	31			24	25	26	27	28	29	30	29	30	31					26	27	28	29	30		
Dec. 2006							Jan. 2007							Feb. 2007							Mar. 2007						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2		1	2	3	4	5	6					1	2	3					1	2	3
3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10	4	5	6	7	8	9	10
10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17	11	12	13	14	15	16	17
17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	21	22	23	24	18	19	20	21	22	23	24
<sup>24</sup> / <sub>31</sub>	25	26	27	28	29	30	28	29	30	31				25	26	27	28				25	26	27	28	29	30	31
Apr. 2007							May 2007							June 2007							July 2007						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7			1	2	3	4	5						1	2	1	2	3	4	5	6	7
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28
29	30						27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				
Aug. 2007							Sept. 2007							Oct. 2007							Nov. 2007						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1		1	2	3	4	5	6					1	2	3
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24
26	27	28	29	30	31		<sup>23</sup> / <sub>30</sub>	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	
Dec. 2007							Jan. 2008							Feb. 2008							Mar. 2008						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1			1	2	3	4	5						1	2							1
2	3	4	5	6	7	8	6	7	8	9	10	11	12	3	4	5	6	7	8	9	2	3	4	5	6	7	8
9	10	11	12	13	14	15	13	14	15	16	17	18	19	10	11	12	13	14	15	16	9	10	11	12	13	14	15
16	17	18	19	20	21	22	20	21	22	23	24	25	26	17	18	19	20	21	22	23	16	17	18	19	20	21	22
<sup>23</sup> / <sub>30</sub>	<sup>24</sup> / <sub>31</sub>	25	26	27	28	29	27	28	29	30	31			24	25	26	27	28	29		<sup>23</sup> / <sub>30</sub>	<sup>24</sup> / <sub>31</sub>	25	26	27	28	29
Apr. 2008							May 2008							June 2008													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
		1	2	3	4	5					1	2	3	1	2	3	4	5	6	7							
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14							
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21							
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28							
27	28	29	30				25	26	27	28	29	30	31	29	30												

**TABLE 2****PSLRA Lookback Prices**

<b>Date</b>	<b>Closing Price</b>	<b>PSLRA Lookback Price</b>	<b>Date</b>	<b>Closing Price</b>	<b>PSLRA Lookback Price</b>
6/17/08	\$30.00	\$30.00	7/31/08	\$20.05	\$33.06
6/18/08	\$29.62	\$29.81	8/1/08	\$9.93	\$32.36
6/19/08	\$32.10	\$30.57	8/4/08	\$11.02	\$31.73
6/20/08	\$32.95	\$31.17	8/5/08	\$11.30	\$31.15
6/23/08	\$34.56	\$31.85	8/6/08	\$11.25	\$30.60
6/24/08	\$33.84	\$32.18	8/7/08	\$11.11	\$30.07
6/25/08	\$34.74	\$32.54	8/8/08	\$10.68	\$29.56
6/26/08	\$34.53	\$32.79	8/11/08	\$11.02	\$29.09
6/27/08	\$34.91	\$33.03	8/12/08	\$10.84	\$28.63
6/30/08	\$35.55	\$33.28	8/13/08	\$10.88	\$28.20
7/1/08	\$35.80	\$33.51	8/14/08	\$11.82	\$27.81
7/2/08	\$35.07	\$33.64	8/15/08	\$14.07	\$27.49
7/3/08	\$33.72	\$33.65	8/18/08	\$13.11	\$27.16
7/7/08	\$34.24	\$33.69	8/19/08	\$13.39	\$26.85
7/8/08	\$35.69	\$33.82	8/20/08	\$13.07	\$26.55
7/9/08	\$35.99	\$33.96	8/21/08	\$13.16	\$26.27
7/10/08	\$36.82	\$34.13	8/22/08	\$13.59	\$26.01
7/11/08	\$34.90	\$34.17	8/25/08	\$14.25	\$25.77
7/14/08	\$34.02	\$34.16	8/26/08	\$14.08	\$25.53
7/15/08	\$34.38	\$34.17	8/27/08	\$13.65	\$25.30
7/16/08	\$33.36	\$34.13	8/28/08	\$13.60	\$25.07
7/17/08	\$32.74	\$34.07	8/29/08	\$13.39	\$24.85
7/18/08	\$34.66	\$34.10	9/2/08	\$12.83	\$24.63
7/21/08	\$35.00	\$34.13	9/3/08	\$12.99	\$24.42
7/22/08	\$33.99	\$34.13	9/4/08	\$12.78	\$24.21
7/23/08	\$33.54	\$34.10	9/5/08	\$12.96	\$24.01
7/24/08	\$32.34	\$34.04	9/8/08	\$12.80	\$23.82
7/25/08	\$33.64	\$34.03	9/9/08	\$11.64	\$23.61
7/28/08	\$31.90	\$33.95	9/10/08	\$11.68	\$23.42
7/29/08	\$33.75	\$33.95	9/11/08	\$11.61	\$23.22
7/30/08	\$19.63	\$33.48	9/12/08	\$12.10	\$23.04



**TABLE 3****Call Option Prices, Trading Losses on Purchases and Trading Gains on Sales (per underlying share)**

Expiration Date	Strike Price	7/29/08 Closing Price	7/31/08 Closing Price	July 30 Trading Loss/Gain	August 1 Trading Loss/Gain
8/16/08	\$20.00	\$13.85	\$1.00	\$12.78	\$1.08
8/16/08	\$22.50	\$11.50	\$0.33	\$11.08	\$0.43
8/16/08	\$25.00	\$9.15	\$0.13	\$8.98	\$0.18
8/16/08	\$28.00	\$6.70	\$0.08	\$6.63	\$0.10
8/16/08	\$29.00	\$6.05	\$0.08	\$5.95	\$0.10
8/16/08	\$30.00	\$5.30	\$0.00	\$5.23	\$0.08
8/16/08	\$31.00	\$4.65	\$0.00	\$4.65	\$0.00
8/16/08	\$32.00	\$3.95	\$0.00	\$3.95	\$0.00
8/16/08	\$33.00	\$3.50	\$0.00	\$3.50	\$0.00
8/16/08	\$34.00	\$2.85	\$0.00	\$2.85	\$0.00
8/16/08	\$35.00	\$2.40	\$0.00	\$2.40	\$0.00
8/16/08	\$36.00	\$1.98	\$0.00	\$1.98	\$0.00
8/16/08	\$37.00	\$1.58	\$0.00	\$1.58	\$0.00
8/16/08	\$38.00	\$1.20	\$0.00	\$1.20	\$0.00
8/16/08	\$39.00	\$0.93	\$0.00	\$0.93	\$0.00
8/16/08	\$40.00	\$0.70	\$0.00	\$0.70	\$0.00
8/16/08	\$45.00	\$0.30	\$0.00	\$0.30	\$0.00
8/16/08	\$50.00	\$0.10	\$0.00	\$0.10	\$0.00
9/20/08	\$20.00	\$14.00	\$1.70	\$12.33	\$1.50
9/20/08	\$22.50	\$11.75	\$0.88	\$10.85	\$0.80
9/20/08	\$25.00	\$9.60	\$0.43	\$9.13	\$0.48
9/20/08	\$28.00	\$7.25	\$0.20	\$7.00	\$0.25
9/20/08	\$29.00	\$6.55	\$0.18	\$6.35	\$0.20
9/20/08	\$30.00	\$5.85	\$0.13	\$5.73	\$0.13
9/20/08	\$31.00	\$5.25	\$0.10	\$5.13	\$0.13
9/20/08	\$32.00	\$4.60	\$0.00	\$4.48	\$0.13
9/20/08	\$33.00	\$4.05	\$0.00	\$3.95	\$0.10
9/20/08	\$34.00	\$3.60	\$0.00	\$3.53	\$0.08
9/20/08	\$35.00	\$3.08	\$0.00	\$3.08	\$0.00
9/20/08	\$36.00	\$2.63	\$0.00	\$2.63	\$0.00
9/20/08	\$37.00	\$2.20	\$0.00	\$2.20	\$0.00
9/20/08	\$38.00	\$1.85	\$0.00	\$1.85	\$0.00
9/20/08	\$39.00	\$1.48	\$0.00	\$1.48	\$0.00
9/20/08	\$40.00	\$1.18	\$0.00	\$1.18	\$0.00
9/20/08	\$45.00	\$0.40	\$0.00	\$0.40	\$0.00
10/18/08	\$5.00	\$28.80	\$15.05	\$14.12	\$9.05
10/18/08	\$10.00	\$23.80	\$10.05	\$14.10	\$7.40
10/18/08	\$15.00	\$18.90	\$5.45	\$13.75	\$4.48
10/18/08	\$16.00	\$17.95	\$4.65	\$13.60	\$3.80
10/18/08	\$17.00	\$17.00	\$3.90	\$13.35	\$3.23
10/18/08	\$18.00	\$16.05	\$3.25	\$13.08	\$2.63
10/18/08	\$19.00	\$15.10	\$2.68	\$12.65	\$2.18
10/18/08	\$20.00	\$14.30	\$2.18	\$12.23	\$1.85
10/18/08	\$21.00	\$13.40	\$1.75	\$11.80	\$1.45
10/18/08	\$22.00	\$12.40	\$1.40	\$11.10	\$1.18
10/18/08	\$23.00	\$11.55	\$1.13	\$10.50	\$0.93
10/18/08	\$24.00	\$10.70	\$0.90	\$9.88	\$0.73
10/18/08	\$25.00	\$9.85	\$0.70	\$9.23	\$0.55
10/18/08	\$26.00	\$9.00	\$0.55	\$8.53	\$0.40
10/18/08	\$27.00	\$8.20	\$0.43	\$7.83	\$0.35
10/18/08	\$28.00	\$7.60	\$0.33	\$7.25	\$0.35
10/18/08	\$30.00	\$6.20	\$0.20	\$5.98	\$0.23
10/18/08	\$33.00	\$4.45	\$0.13	\$4.33	\$0.13
10/18/08	\$34.00	\$3.95	\$0.08	\$3.88	\$0.08
10/18/08	\$35.00	\$3.50	\$0.08	\$3.43	\$0.08
10/18/08	\$36.00	\$3.05	\$0.00	\$3.05	\$0.00
10/18/08	\$37.00	\$2.60	\$0.00	\$2.60	\$0.00
10/18/08	\$38.00	\$2.25	\$0.00	\$2.25	\$0.00
10/18/08	\$39.00	\$1.95	\$0.00	\$1.95	\$0.00
10/18/08	\$40.00	\$1.63	\$0.00	\$1.63	\$0.00
10/18/08	\$45.00	\$0.70	\$0.00	\$0.70	\$0.00
10/18/08	\$50.00	\$0.25	\$0.00	\$0.25	\$0.00
10/18/08	\$55.00	\$0.00	\$0.00	\$0.00	\$0.00
1/17/09	\$2.50	\$31.25	\$17.55	\$14.05	\$9.45
1/17/09	\$5.00	\$28.75	\$15.10	\$14.05	\$8.95
1/17/09	\$7.50	\$26.35	\$12.65	\$14.00	\$8.30
1/17/09	\$10.00	\$23.95	\$10.35	\$13.95	\$7.30
1/17/09	\$12.50	\$21.50	\$8.15	\$13.65	\$6.00
1/17/09	\$15.00	\$19.20	\$6.30	\$13.15	\$4.88
1/17/09	\$17.50	\$16.95	\$4.65	\$12.55	\$3.60
1/17/09	\$20.00	\$15.05	\$3.35	\$11.75	\$2.75
1/17/09	\$22.50	\$12.80	\$2.38	\$10.50	\$1.98
1/17/09	\$25.00	\$10.95	\$1.68	\$9.40	\$1.30
1/17/09	\$26.00	\$10.25	\$1.43	\$8.85	\$1.20
1/17/09	\$27.00	\$9.55	\$1.23	\$8.38	\$1.00
1/17/09	\$28.00	\$8.90	\$1.08	\$7.90	\$0.80
1/17/09	\$29.00	\$8.30	\$0.90	\$7.40	\$0.75
1/17/09	\$30.00	\$7.85	\$0.80	\$7.08	\$0.65
1/17/09	\$33.00	\$6.00	\$0.48	\$5.53	\$0.48
1/17/09	\$34.00	\$5.55	\$0.40	\$5.18	\$0.38
1/17/09	\$35.00	\$5.25	\$0.35	\$4.90	\$0.25
1/17/09	\$36.00	\$4.60	\$0.30	\$4.38	\$0.23
1/17/09	\$37.00	\$4.15	\$0.25	\$3.95	\$0.20
1/17/09	\$38.00	\$3.75	\$0.20	\$3.60	\$0.15
1/17/09	\$39.00	\$3.45	\$0.18	\$3.30	\$0.15
1/17/09	\$40.00	\$3.10	\$0.15	\$2.98	\$0.08
1/17/09	\$45.00	\$1.83	\$0.08	\$1.75	\$0.08
1/17/09	\$50.00	\$1.08	\$0.08	\$1.08	\$0.00
1/17/09	\$55.00	\$0.65	\$0.00	\$0.65	\$0.00
1/17/09	\$60.00	\$0.38	\$0.00	\$0.38	\$0.00
1/16/10	\$10.00	\$25.30	\$11.85	\$13.20	\$7.55
1/16/10	\$15.00	\$21.05	\$8.90	\$12.35	\$5.88
1/16/10	\$20.00	\$18.15	\$6.65	\$11.90	\$4.15
1/16/10	\$25.00	\$15.00	\$4.95	\$10.20	\$3.60
1/16/10	\$30.00	\$13.05	\$3.70	\$9.65	\$2.48
1/16/10	\$35.00	\$10.25	\$2.55	\$7.25	\$2.40
1/16/10	\$40.00	\$7.75	\$1.88	\$5.50	\$1.93
1/16/10	\$45.00	\$6.60	\$1.48	\$4.90	\$1.48
1/16/10	\$50.00	\$4.75	\$0.90	\$3.75	\$0.75
1/16/10	\$55.00	\$3.58	\$0.85	\$2.83	\$0.75
1/16/10	\$60.00	\$2.80	\$0.63	\$2.25	\$0.55
1/16/10	\$65.00	\$1.78	\$0.40	\$1.28	\$0.50

**TABLE 4**

Put Option Prices, Trading Losses on Sales and Trading Gains on Purchases (per underlying share)

Expiration Date	Strike Price	7/29/08 Closing Price	7/31/08 Closing Price	July 30 Trading Loss/Gain	August 1 Trading Loss/Gain
8/16/08	\$20.00	\$0.15	\$1.03	\$1.25	\$8.70
8/16/08	\$22.50	\$0.13	\$2.83	\$3.13	\$9.35
8/16/08	\$25.00	\$0.45	\$5.10	\$5.10	\$9.55
8/16/08	\$28.00	\$1.00	\$8.05	\$7.40	\$9.67
8/16/08	\$29.00	\$1.28	\$9.05	\$8.13	\$9.70
8/16/08	\$30.00	\$1.45	\$10.00	\$8.92	\$9.70
8/16/08	\$31.00	\$1.93	\$11.00	\$9.45	\$9.70
8/16/08	\$32.00	\$2.25	\$12.00	\$10.12	\$9.70
8/16/08	\$33.00	\$2.70	\$13.00	\$10.67	\$9.70
8/16/08	\$34.00	\$3.25	\$14.00	\$11.12	\$9.70
8/16/08	\$35.00	\$3.65	\$15.00	\$11.75	\$9.70
8/16/08	\$36.00	\$4.25	\$16.00	\$12.12	\$9.70
8/16/08	\$37.00	\$4.80	\$17.00	\$12.57	\$9.70
8/16/08	\$38.00	\$5.45	\$18.00	\$12.92	\$9.70
8/16/08	\$39.00	\$6.20	\$19.00	\$13.20	\$9.70
8/16/08	\$40.00	\$6.95	\$19.95	\$13.42	\$9.70
8/16/08	\$45.00	\$11.45	\$24.95	\$13.92	\$9.70
8/16/08	\$50.00	\$16.30	\$30.00	\$14.10	\$9.70
9/20/08	\$20.00	\$0.23	\$1.63	\$1.70	\$8.23
9/20/08	\$22.50	\$0.35	\$3.30	\$3.35	\$9.00
9/20/08	\$25.00	\$0.70	\$5.40	\$5.10	\$9.35
9/20/08	\$28.00	\$1.43	\$8.15	\$7.13	\$9.60
9/20/08	\$29.00	\$1.75	\$9.10	\$7.70	\$9.70
9/20/08	\$30.00	\$2.05	\$10.05	\$8.40	\$9.70
9/20/08	\$31.00	\$2.40	\$11.05	\$9.00	\$9.70
9/20/08	\$32.00	\$2.80	\$12.05	\$9.60	\$9.70
9/20/08	\$33.00	\$3.23	\$13.05	\$10.15	\$9.70
9/20/08	\$34.00	\$3.75	\$14.05	\$10.62	\$9.70
9/20/08	\$35.00	\$4.25	\$15.05	\$11.12	\$9.70
9/20/08	\$36.00	\$4.75	\$16.05	\$11.65	\$9.70
9/20/08	\$37.00	\$5.35	\$17.05	\$12.05	\$9.70
9/20/08	\$38.00	\$5.95	\$18.00	\$12.45	\$9.70
9/20/08	\$39.00	\$6.55	\$19.00	\$12.85	\$9.70
9/20/08	\$40.00	\$7.35	\$20.00	\$13.05	\$9.70
9/20/08	\$45.00	\$11.50	\$25.00	\$13.90	\$9.70
10/18/08	\$5.00	\$0.00	\$0.00	\$0.00	\$0.60
10/18/08	\$10.00	\$0.00	\$0.00	\$0.08	\$2.23
10/18/08	\$15.00	\$0.15	\$0.33	\$0.28	\$5.28
10/18/08	\$16.00	\$0.15	\$0.50	\$0.50	\$5.90
10/18/08	\$17.00	\$0.23	\$0.80	\$0.65	\$6.58
10/18/08	\$18.00	\$0.28	\$1.13	\$1.00	\$7.08
10/18/08	\$19.00	\$0.33	\$1.58	\$1.45	\$7.48
10/18/08	\$20.00	\$0.35	\$2.10	\$1.95	\$7.90
10/18/08	\$21.00	\$0.50	\$2.68	\$2.40	\$8.30
10/18/08	\$22.00	\$0.60	\$3.30	\$2.95	\$8.60
10/18/08	\$23.00	\$0.75	\$4.00	\$3.60	\$8.80
10/18/08	\$24.00	\$0.88	\$4.75	\$4.23	\$9.00
10/18/08	\$25.00	\$0.95	\$5.55	\$5.00	\$9.20
10/18/08	\$26.00	\$1.20	\$6.45	\$5.55	\$9.40
10/18/08	\$27.00	\$1.40	\$7.25	\$6.25	\$9.55
10/18/08	\$28.00	\$1.65	\$8.20	\$6.90	\$9.60

Expiration Date	Strike Price	7/29/08 Closing Price	7/31/08 Closing Price	July 30 Trading Loss/Gain	August 1 Trading Loss/Gain
10/18/08	\$30.00	\$2.58	\$10.15	\$7.88	\$9.70
10/18/08	\$33.00	\$3.55	\$13.05	\$9.82	\$9.70
10/18/08	\$34.00	\$4.05	\$14.05	\$10.32	\$9.70
10/18/08	\$35.00	\$4.50	\$15.05	\$10.90	\$9.70
10/18/08	\$36.00	\$5.10	\$16.00	\$11.30	\$9.70
10/18/08	\$37.00	\$5.70	\$17.00	\$11.70	\$9.70
10/18/08	\$38.00	\$6.30	\$18.00	\$12.10	\$9.70
10/18/08	\$39.00	\$6.95	\$19.00	\$12.42	\$9.70
10/18/08	\$40.00	\$7.65	\$20.00	\$12.75	\$9.70
10/18/08	\$45.00	\$11.70	\$25.00	\$13.67	\$9.70
10/18/08	\$50.00	\$16.35	\$30.00	\$14.02	\$9.70
10/18/08	\$55.00	\$21.30	\$35.00	\$14.10	\$9.70
1/17/09	\$2.50	\$0.00	\$0.00	\$0.00	\$0.28
1/17/09	\$5.00	\$0.00	\$0.00	\$0.00	\$0.85
1/17/09	\$7.50	\$0.00	\$0.00	\$0.10	\$1.50
1/17/09	\$10.00	\$0.00	\$0.18	\$0.25	\$2.48
1/17/09	\$12.50	\$0.23	\$0.50	\$0.33	\$3.75
1/17/09	\$15.00	\$0.43	\$1.08	\$0.78	\$4.90
1/17/09	\$17.50	\$0.55	\$1.98	\$1.58	\$6.13
1/17/09	\$20.00	\$0.88	\$3.15	\$2.53	\$7.05
1/17/09	\$22.50	\$1.33	\$4.65	\$3.58	\$7.85
1/17/09	\$25.00	\$2.00	\$6.40	\$4.75	\$8.45
1/17/09	\$26.00	\$2.23	\$7.15	\$5.28	\$8.65
1/17/09	\$27.00	\$2.58	\$7.95	\$5.68	\$8.90
1/17/09	\$28.00	\$2.95	\$8.80	\$6.10	\$9.10
1/17/09	\$29.00	\$3.33	\$9.65	\$6.63	\$9.20
1/17/09	\$30.00	\$3.75	\$10.55	\$7.15	\$9.20
1/17/09	\$33.00	\$4.95	\$13.25	\$8.60	\$9.55
1/17/09	\$34.00	\$5.45	\$14.15	\$9.05	\$9.60
1/17/09	\$35.00	\$5.95	\$15.15	\$9.50	\$9.65
1/17/09	\$36.00	\$6.50	\$16.05	\$9.90	\$9.70
1/17/09	\$37.00	\$7.05	\$17.05	\$10.35	\$9.70
1/17/09	\$38.00	\$7.70	\$18.05	\$10.70	\$9.70
1/17/09	\$39.00	\$8.30	\$19.00	\$11.07	\$9.70
1/17/09	\$40.00	\$9.00	\$20.05	\$11.40	\$9.70
1/17/09	\$45.00	\$12.65	\$25.05	\$12.72	\$9.70
1/17/09	\$50.00	\$16.80	\$30.00	\$13.57	\$9.70
1/17/09	\$55.00	\$21.40	\$35.00	\$13.97	\$9.70
1/17/09	\$60.00	\$26.30	\$40.00	\$14.12	\$9.70
1/16/10	\$10.00	\$1.25	\$1.30	\$0.18	\$2.53
1/16/10	\$15.00	\$2.58	\$3.13	\$0.83	\$4.10
1/16/10	\$20.00	\$3.55	\$5.70	\$2.60	\$5.40
1/16/10	\$25.00	\$5.45	\$8.85	\$3.80	\$6.55
1/16/10	\$30.00	\$7.05	\$12.35	\$5.60	\$7.75
1/16/10	\$35.00	\$10.15	\$16.45	\$6.80	\$8.25
1/16/10	\$40.00	\$12.40	\$20.75	\$8.65	\$9.10
1/16/10	\$45.00	\$15.45	\$25.30	\$10.05	\$9.70
1/16/10	\$50.00	\$19.15	\$30.00	\$11.22	\$9.70
1/16/10	\$55.00	\$23.05	\$34.95	\$12.32	\$9.70
1/16/10	\$60.00	\$27.25	\$39.95	\$13.12	\$9.70
1/16/10	\$65.00	\$31.55	\$44.95	\$13.82	\$9.70