DISTRIBUTION PROTOCOL

IN THE MATTER OF THE LCD LARGE SCREEN PRODUCTS CLASS ACTION SETTLEMENTS

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GENERAL PRINCIPLES OF THE ADMINISTRATION

1. The procedures set forth herein are intended to govern the administration of the settlement agreements entered into with the following Defendants:

   (a) Chunghwa Picture Tubes Ltd., dated May 11, 2009;

   (b) Epson Imaging Devices Corporation (formerly known as Sanyo Epson Imaging Devices Corporation), dated August 2, 2011;

   (c) Samsung Electronics Co., Ltd. and Samsung Electronics Canada Inc, dated April 29, 2013;

   (d) Innolux Corporation (successor to Chi Mei Optoelectronics Corporation), which also releases claims against Chi Mei Corporation, Chi Mei Optoelectronics USA, Inc, Chi Mei Optoelectronics Japan Co., Ltd., Nexgen Mediatech, Inc., and Nexgen Mediatech, dated September 5, 2013; and

   (e) Japan Display Inc. (successor to Hitachi Displays, Ltd.) ("JDI") on its behalf and on behalf of Hitachi Ltd., Hitachi Canada, Ltd., Hitachi America Ltd., Hitachi Electronics Devices (USA) Inc., dated September 10, 2013 (collectively, the "Settlement Agreements").

2. The definitions set out in the Settlement Agreements apply to and are incorporated herein. Where a term is defined in both the Settlement Agreements and in this Distribution Protocol, the definition in this Distribution Protocol shall govern.

3. The administration shall:

   (a) implement and conform to the Settlement Agreements, orders of the Courts and this Distribution Protocol;

   (b) include the establishment and maintenance of the Settlement Website;

   (c) employ secure, paperless, web-based systems with electronic registration and record keeping wherever possible;

(d) rely on the LCD Large Panel Products sales information provided by the Defendants wherever possible; and

(e) be bilingual in all respects.

4. Excluded Persons as defined in the Settlement Agreements are not entitled to the payment of settlement benefits under this Distribution Protocol.

5. Settlement Class Members seeking compensation must disclose and give credit for any compensation received through other proceedings or private out-of-class settlements in relation to their LCD Products Purchases, unless by such proceedings or private out-of-class settlements the Settlement Class Member's claim was released in its entirety, in which case the Settlement Class Member shall be deemed ineligible for any further compensation.

6. Settlement Class Members who file a Claim can elect to rely on that Clam in respect of any subsequent settlement or court award.

DEFINITIONS

7. For the purpose of this Distribution Protocol:

(a) ***Claim*** means the paper or electronic form that a Settlement Class Member must complete and submit before the Claims Filing Deadline in order to be considered for settlement benefits under this Distribution Protocol.

(b) ***Claims Filing Deadline*** means the date by which Claims (and any required supporting documentation) must be postmarked or electronically submitted in order for Settlement Class Members to be considered for settlement benefits under this Distribution Protocol.

(c) ***Decision Notice*** shall have the meaning attributed to it in paragraph 31.

(d) ***Direct Purchaser End User*** means a Settlement Class Member in respect of purchases of LCD Large Screen Products for its own use and not for commercial

resale direct from a Defendant or an entity related to a Defendant or where the purchase price of the LCD Large Screen Product was negotiated directly with a Defendant or an entity related to a Defendant.

(e) ***Direct Purchaser Reseller*** means a Settlement Class Member in respect of purchases of LCD Large Screen Products for commercial resale direct from a Defendant or an entity related to a Defendant or where the purchase price of the LCD Large Screen Product was negotiated directly with a Defendant or an entity related to a Defendant.

(f) ***Eligible LCD Products Purchases*** shall have the meaning attributed to it in paragraph 30(c).

(g) ***Fond Levy*** means the amounts payable to the Fonds d'aide aux recours collectifs pursuant to section 42 of *An Act respecting the Class Action,* R.S.Q., c. R-2.1 and calculated in accordance with the governing regulations.

(h) ***Indirect Purchaser End User*** means a Settlement Class Member in respect of purchases of LCD Large Screen Products for its own use and not for commercial resale, other than a Direct Purchaser End User.

(i) ***Indirect Purchaser Reseller*** means a Settlement Class Member in respect of purchases of LCD Large Screen Products for commercial resale, other than a Direct Purchaser Reseller.

(j) ***LCD Products Purchases*** means the aggregate amount actually paid by Settlement Class Members for LCD Large Screen Products purchased in Canada between January 1, 1998 and December 11, 2006, less any rebates or other form of discounts (such as off-invoice, bill-back or scan-back trade promotion payments), delivery or shipping charges, and taxes.

(k) ***Net Settlement Amounts*** mean the aggregate of the Settlement Amounts recovered pursuant to the Settlement Agreements and accrued interest after payment of Class Counsel Fees as approved by the Courts and after deduction of the Administration Expenses and all taxes (including interest and penalties) accruable with respect to the income earned by the Settlement Agreements.

(l) ***Online Claim Portal*** means a web-based portal created and maintained by the Claims Administrator in accordance with paragraphs 19 to 22 of this Distribution Protocol.

(m) ***Settlement Agreements*** has the meaning attributed to it in paragraph 1.

(n) ***Settlement Website*** means the website maintained by or on behalf of the Claims Administrator for the purposes of providing Settlement Class Members with information on the Settlement Agreements, the Distribution Protocol, and the claims process, and access to the Online Claim Portal.

THE CLAIMS ADMINISTRATOR'S DUTIES AND RESPONSIBILITIES

8. The Claims Administrator shall administer the Settlement Agreements and this Distribution Protocol under the ongoing authority and supervision of the Ontario Court.

9. The Settlement Amounts shall be held in an interest bearing trust account at a Canadian Schedule 1 bank in Canada and all payments from the Settlement Amounts shall be made from that account.

10. The Claims Administrator's duties and responsibilities shall include the following:

(a) providing notices to the Settlement Class Members as required pursuant to this Distribution Protocol;

(b) receiving the Defendants' customer information, including names, addresses and sales information;

(c) developing, implementing and operating electronic web-based systems and procedures for receiving and adjudicating Claims. The Claims Administrator shall encourage Settlement Class Members to claim via the Online Claim Portal where possible and shall facilitate this process;

(d) developing and implementing processes to detect possible fraudulent conduct, including monitoring claims for unusual activity and multiple claims being filed from the same address, using the same banking information, and using the same serial number;

(e) making timely decisions in respect of Claims and notifying the Settlement Class Members of the decision promptly thereafter;

(f) arranging payment to Settlement Class Members in a timely fashion after the distribution is authorized by the Ontario Court in accordance with paragraph 39;

(g) dedicating sufficient personnel to respond to Settlement Class Members inquiries in English or French, as the Settlement Class Member elects;

(h) submitting required materials for appeals;

(i) remitting the Fonds Levy to the Fonds d'aide aux recours collectifs;

(j) arranging payments of Administration Expenses;

(k) maintaining, in an easy to understand format, the information being recorded pursuant to paragraph 22 as well as information about Settlement Class Members' Eligible LCD Product Purchasers and proposed distribution, so as to permit Class Counsel to audit the administration at the discretion of Class Counsel or if ordered by the Courts;

(l) reporting to Class Counsel respecting Claims received and administered, and Administration Expenses;

(m) cash management and audit control;

(n) preparing and submitting such financial statements, reports and records as directed by Class Counsel and/or the Ontario Court; and

(o) fulfilling any tax reporting and arranging payments required arising from the Settlement Amounts, including any obligation to report taxable income and make tax payments. All taxes (including interest and penalties) due with respect to the income earned by the Settlement Amounts shall be paid from the Settlement Amounts.

SETTLEMENT BENEFITS AVAILABLE TO SETTLEMENT CLASS MEMBERS

11. The Net Settlement Amounts will be available to provide settlement benefits to eligible Settlement Class Members pursuant to this Distribution Protocol. Settlement benefits payable to members of the Quebec Settlement Class will be subject to deductions in respect of the Fonds Levy.

12. Members of a family residing at the same address can pool their LCD Product Purchases together and file a single "household" Claim. Persons under the age of 18 are not permitted to file a Claim, but their purchases can be included as part of the household Claim. Settlement benefits payable in respect of a household Claim will be issued to the person filing the Claim on behalf of the household.

13. Where a Settlement Class Member provides proof of purchase in accordance with paragraph 18(b)(v), the Settlement Class Member can only claim with respect to two LCD Large Screen Products per household.

14. For the purpose of calculating payment of settlement benefits, LCD Large Screen Products will be valued as follows:

(a) LCD Panels – 100% of the LCD Product Purchases

(b) LCD televisions – 40% of the LCD Product Purchases

(c) LCD monitors – 80% of the LCD Product Purchases

(d) LCD notebook computers – 15% of the LCD Product Purchases

15. Where a Settlement Class Member provides proof of purchase in accordance with paragraphs 18(b)(iv) or 18(b)(v), the value of the Eligible LCD Products Purchases shall be as follows:

(a) LCD televisions - $1,500

(b) LCD monitors - $700

(c) LCD notebook computers - $2,250

16. Subject to paragraphs 11 to 15 and 17, qualifying Settlement Class Members shall be entitled to a prorata distribution calculated in the following manner:

(a) settlement benefits payable to a Direct Purchaser End User shall be calculated based on the full amount of their Eligible LCD Products Purchases;

(b) settlement benefits payable to an Indirect Purchaser End User shall be calculated by multiplying Eligible LCD Products Purchases by 80%; and

(c) settlement benefits payable to a Direct Purchaser Reseller shall be calculated by multiplying Eligible LCD Products Purchases by 25%.

(d) settlement benefits payable to an Indirect Purchaser Reseller shall be calculated by multiplying Eligible LCD Products Purchases by 15%.

17. If the prorata distribution would result in eligible Settlement Class Members receiving an amount that is beyond any reasonable estimate of expected damages or less than $25, Class Counsel will seek further directions from the Courts with respect to the distribution of the Net Settlement Funds.

THE CLAIMS PROCESS

The Claim

18. The Claim shall require the following:

(a) a declaration by the Settlement Class Member of the dollar value of its LCD Large Screen Products Purchases;

(b) proof of the Settlement Class Member's LCD Large Screen Products Purchases:

(i) Where the Settlement Class Member purchased LCD Large Screen Products directly from a Defendant and the Defendant has sales information in respect of that Settlement Class Member, the Defendant's sales information shall be *prima facie* proof of the Settlement Class Member's LCD Product Purchases.

(ii) Where the Settlement Class Member did not purchase directly from a Defendant and/or wants to claim with respect to additional LCD Products Purchases, proof of purchase of the Settlement Class Member's LCD Products Purchases might include invoices, receipts, delivery or packing slips, purchase records, historical accounting records, or comparable vertification that is acceptable to the Claims Administrator.

(iii) Settlement Class Members who cannot satisfy the evidentiary requirements of (i) or (ii) can provide a declaration attesting to the purchase and value of the purchase, together with a credit card statement, a bank statement, cancelled cheque, wire transfer confirmations, or comparable verification that is acceptable to the Claims Administrator.

(iv) Settlement Class Members who cannot satisfy the evidentiary requirements of (i), (ii) or (iii) can provide a declaration attesting to the purchase(s), together with proof of product registration, rebate documents that evidence the LCD Large Screen Product purchased, warranty documents that evidence the LCD Large Screen Product purchased, the serial number of the LCD Large Screen Product(s) purchased, a repair invoice identifying the LCD Large Screen Product(s), or comparable verification that is acceptable to the Claims Administrator.

(v) Settlement Class Members who cannot satisfy the evidentiary requirements of (i) to (iv) can provide a declaration attesting to the purchase(s).

(c) information that will allow the Claims Administrator to determine the proportion of LCD Product Purchases that were made in the capacity of a Direct Purchaser Reseller, an Indirect Purchaser Reseller, an Indirect Purchaser End User, and a Direct Purchaser End User;

(d) disclose whether the Settlement Class Member or any entity related to the Settlement Class Member has received compensation through other proceedings

or private out-of-class settlements and/or provided a release in respect of any of the Settlement Class Member's LCD Products Purchases, and provide details of the compensation received and the claims released;

(e) authorization to the Claims Administrator to contact the Settlement Class Member or its representative, as the Claims Administrator deems appropriate for more information and/or to audit the Claim;

(f) declare that the information submitted in the Claim is true and correct; and

(g) banking information required to complete a direct deposit of any settlement benefits payable in accordance with the terms of this Distribution Protocol or election to receive payment by cheque.

The Online Claim Portal

19. The Claims Aministrator shall create an Online Claim Portal that Settlement Class Members can access in order to file a Claim and shall provide the necessary administration support to enable Settlement Class Members to do so.

20. The Online Claim Portal shall be accessible from the Settlement Website.

21. The Online Claim Portal shall contain fields that require the Settlement Class Member to provide all applicable information required as part of the Claim, in accordance with paragraph 18 above.

22. The Claims Administrator shall develop procedures for tracking and recording in an electronic format the following information, as it is entered into the Online Claim Protal or provided by Settlement Class Members who file hardcopy Claims in accordance with paragraph 25 below:

(a) names, addresses, and purchase data of the Settlement Class Members;

(b) names and addresses, purchase data and supporting documents provided by Settlement Class Members as part of the claims process; and

(c) any other information that might be useful in the claims administration process.

The Claims Filing Process

23. Settlement Class Member will be encouraged to complete and submit a Claim (together with any required supporting documents) electronically using the Online Claim Portal. Claims must be submiteed on the Online Claim Portal on or before the Claim Filing Deadline.

24. Where a Settlement Class Member has been identified by the Defendants, the Claims Administrator shall provide to the Settlement Class Member, in writing, by e-mail or regular mail, his, her or its personal user name and password to permit that Settlement Class Member access to the Online Claim Portal. Where the Defendants have also provided sales information in respect of the Settlement Class Member, the fields in the Online Claim Portal requiring the Settlement Class Member to provide the value of the Settlement Class Member's LCD Product Purchases shall be automatically populated with the sales information provided by the Defendants.

25. If a Settlement Class Member does not have internet access or is otherwise unable to submit a Claim using the Online Claim Portal, the Settlement Class Member can register over the telephone with the Claims Administrator and the Claims Adminstrator shall send the Settlement Class Member a hardcopy claim form by mail. The completed and executed hardcopy Claim (together with any required supporting proof of purchase) must be submitted to the Claims Administrator postmarked no later than the Claims Filing Deadline.

26. At its sole discretion, the Claims Administrator can elect to audit any Claim and can reject a Claim, in whole or in part, where, in the Claims Administrator's view, the Settlement Class Member has submitted insufficient or false information or has otherwise engaged in fraudulent conduct.

Deficiencies

27. If, during claims processing, the Claims Administrator finds that deficiencies exist in a Claim or other required information, the Claims Administrator shall notify the Settlement Class Member, by email or regular mail, of the deficiencies. The Claims Administrator shall allow the Settlement Class Member thirty (30) days from the date of such notice to correct the deficiencies. If the deficiencies are not corrected within the thirty (30) day period, the Claims Administrator shall reject the Claim without prejudice to the right of the Settlement Class Purchaser to cure the deficiencies, provided the Settlement Class Purchaser is able to meet the Claims Filing Deadline and other requirements set forth herein. The Online Claim Portal shall be designed so as to minimize the possibility of decicient claims.

28. Settlement Class Members cannot utilize third-party claims services or similar services to file claims. Where Settlement Class Members use third-party claims services or similar services to file Claims, their Claims will be treated as deficient and they will be given an opportunity to cure the deficiency in accordance with paragraph 27 above. Notwithstanding the foregoing, nothing in this paragraph shall preclude Settlement Class Members from being assisted by Class Counsel or another lawyer of their own choosing in the completion of their Claim, in which case the Settlement Class Members will be responsible for any legal expenses arising from those additional and individual legal services.

29. A deficiency shall not include missing the Claims Filing Deadline. The Claims Administrator shall not accept Claims postmarked or electronically submitted after the Claims Filing Deadline.

Claims Administrator's Decision

30. In respect of each Settlement Class Member who has filed a Claim in accordance with this Distribution Protocol, the Claims Administrator shall:

    (a) decide whether the Settlement Class Member is eligible to receive settlement benefits payable out of the Net Settlement Amounts in accordance with the Settlement Agreements, orders of the Courts and this Distribution Protocol;

    (b) verify the Settlement Class Member's LCD Products Purchases;

    (c) make a determination of the value of the Settlement Class Member's LCD Product Purchases in respect of which the Settlement Class Member is entitled to settlement benefits in accordance with the Settlement Agreements, orders of the Courts and this Distribution Protocol ("Eligible LCD Products Purchases"); and

    (d) make a determination of the appropriate categorization of the Eligible LCD Product Purchases (i.e., whether the purchases were made in the capacity of a Direct Purchaser End User, an Indirect Purchaser End User, a Direct Purchaser Reseeller, or an Indirect Purchaser Reseller).

31. The Claims Administrator shall send to the Settlement Class Member, by email or regular mail, a decision as to the approval or rejection of the Claim and the determination of the Eligible LCD Products Purchases and their categorization (the "Decision Notice"). Where the Claims Administrator has rejected all or part of the Claim of the Settlement Class Member, the Claims Administrator shall include in the Decision Notice its grounds for rejecting all or part of the Claim.

32. The Claims Administrator's decision will be binding upon the Settlement Class Member, subject to the Settlement Class Member's right to appeal, as outlined in paragraphs 33 to 38.

Appeal of the Claims Administrator's Decision

33. Subject to paragraph 35, Settlement Class Members shall be granted thirty (30) days from the date of the Decision Notice to appeal the rejection (in whole or in part) of their Claims.

34. Settlement Class Members will not be permitted to submit any new proof of purchase or other documentation with their appeal.

35. The following grounds shall not be grounds for appeal:

    (a) the refusal of the Claims Administrator to accept a Claim postmarked or electronically submitted after the Claims Filing Deadline;

    (b) the refusal of the Claims Administrator to accept a Claim where no proof of purchase was provided;

    (c) the refusal of the Claims Administrator to accept a Claim where the Settlement Class Member has not cooperated with the Claims Administrator in respect of any audit conducted by the Claims Administrator in respect of that Settlement Class Member's Claim; or

    (d) the refusal of the Claims Administrator to accept a Claim where the Settlement Class Member did not declare that the information submitted in the Claim is true and correct.

36. Appeals will be determined by the Court that has jurisdiction with respect to the Settlement Class Member. For example, appeals filed by Settlement Class Members in British Columbia will be heard by the BC Court. The Court(s) may, in its sole discretion, appoint a referee to hear the appeals in its place.

37. The Courts may establish rules guiding the appeal process, including the process for making submissions in respect of the appeal and the costs of the appeal.

38. The decision on the appeal is final and binding and shall not be subject to any further appeal or review whatsoever.

THE CLAIMS DISTRIBUTION PROCESS

39. As soon as practicable after the claims evaluations and any appeals are completed, the Claims Administrator shall report to Class Counsel the particulars of the proposed distribution to each eligible Settlement Class Member. Class Counel shall report to the Ontario Court and obtain authorization for the Claims Administrator to distribute the settlement benefits.

40. The Claims Administrator shall make arrangements to pay approved Claims as expeditiously as possible following authorization from the Ontario Court. Payments of settlement benefits to Settlement Class Members who file claims using the Online Claim Portal and provide banking information will be made by direct deposit. Payments of settlement benefits to Settlement Class Members who file hardcopy Claims or who file claims using the Online Claim Portal and elect to receive payment by cheque will be made by cheque.

41. To the extent that the full Net Settlement Amounts is not paid out due to uncashed cheques, residual interest or otherwise, such monies shall be held in trust for the benefit of the Settlement Class, pending further order of the Courts.

CONFIDENTIALITY

42. All information received from the Defendants or the Settlement Class Members is collected, used, and retained by the Claims Administrator pursuant to the *Personal Information Protection and Electronic Documents Act*, SC 2000 c 5 for the purposes of administering the Settlement Agreements, including evaluating the Settlement Class Member's eligibility status under the Settlement Agreements. The information provided by the Settlement Class Member is strictly private and confidential and will not be

disclosed without the express written consent of the Settlement Class Member, except in accordance with the Settlement Agreements, orders of the Courts and/or this Distribution Protocol.