

Information on NAICS Code Selection for Business Economic Loss Claimants

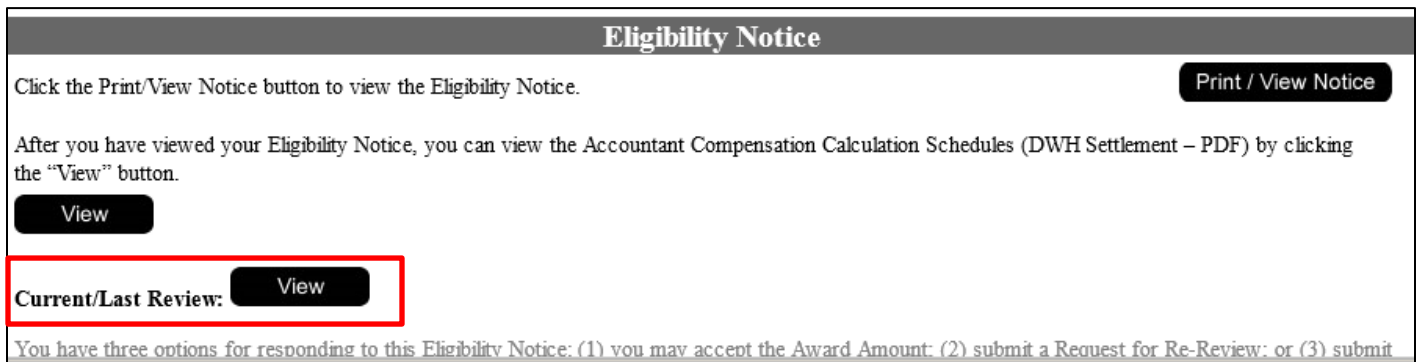
1. Introduction. Section 4.4.7.1 of the Settlement Agreement states:

With respect to Claims by any Entity, or by a Natural Person related to his or her employment by an Entity, the Settlement Program shall determine the appropriate NAICS Code for the Entity based on its review of (a) the NAICS Code shown on an Entity Claimant’s 2010 tax return, (b) 2010 business permits or license(s), and/or (c) other evidence of the Entity’s activities necessary for the Settlement Program to determine the appropriate NAICS Code.

To provide additional information about the NAICS Code selection for Business Economic Loss claimants, the Settlement Program has added a comment field with details on the steps taken to determine the claimant’s NAICS Code. This comment will explain how the Settlement Program selected the NAICS Code that most accurately describes the nature of the claimant’s business, and, if applicable, the reason that the Settlement Program selected a NAICS Code other than the one listed on the claimant’s 2010 tax return.

2. Information Available After Final Determination Notice is Issued. The NAICS Code selection details are available to the claimant or to counsel for a claimant after the Settlement Program issues an Eligibility or Denial Notice. To view this information, claimants or their law firms must click the “View” button for the Current/Last Review, which is illustrated in Screen Shot #1 below. This opens a PDF report that contains detail about the entire review of the claim, including the NAICS Code selection. The NAICS Code selection details are located in the Claim Information section of the PDF report, as illustrated in Screen Shot #2 below.

Screen Shot #1



Screen Shot #2

| Claimant Information | |
|---|---|
| Claimant ID: : | Name: |
| GCCF Claimant ID: | Business: |
| Taxpayer Type: Individual With Business | Address: |
| SSN/EIN: : | Preferred Language: |
| Represented By: Pro Se | |
| Claim Information | |
| Claim ID: : | Business Name: |
| Claim Type: Business Economic Loss | Address: |
| NAICS Code/Desc: 487210, Scenic and Sightseeing Transportation, Water | |
| Industry Designation: Charter Fishing | |
| NAICS Code Selection Details: Details on NAICS Code selection will appear here. | |
| Zone: Zone A | Headquarters: No |
| Causation Presumed: Yes | Claimed Benchmark Period: Claims Administrator Selected Benchmark |

- 3. Questions.** If you have any questions about the information in this Alert, please email Questions@dhecc.com, phone the Call Center at 1-800-353-1262, or visit a Claimant Assistance Center. Law firms should get in touch with their Law Firm Contacts for assistance.