

# **Instructions for Completing the Business Economic Loss Claim Form (Purple Form)**

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## 1. Instructions for Submitting a Business Economic Loss Claim

1.	<p>To make a <b>Business Economic Loss Claim</b> under the Deepwater Horizon Economic and Property Damages Settlement Agreement (the "Settlement") for damages arising from the Deepwater Horizon Incident on April 20, 2010, (the "Spill"), you must complete and submit this Claim Form and all documentation required by the Settlement ("Supporting Documentation") to the Claims Administrator on or before <b>June 8, 2015</b>.</p> <p><b>The final deadline to file claims with the Settlement Program was June 8, 2015. Accordingly, the Claims Administrator is no longer accepting new claim submissions or Parcel Eligibility Request Forms at this time.</b></p> <p>The <b>Business Economic Loss Claim</b> is for businesses (including those reporting on Form 1040 Schedules C, E, or F) that assert economic loss due to the Spill. Commercial Fishermen, Seafood Vessel Owners, Seafood Boat Captains, Seafood Crew, and Oyster Leaseholders who want to make a claim for economic losses relating to Seafood must use the Seafood Compensation Program Claim Form (Yellow Form) and not this Business Economic Loss Claim Form.</p> <p><b>The deadline to file Seafood Compensation Program claims expired on January 22, 2013.</b></p>				
2.	<p>Do not use this Claim Form if you seek payment only for bodily injury arising from the Deepwater Horizon Incident. To get more information about the Medical Benefits Settlement and to determine whether you are eligible for benefits under that settlement, visit <a href="http://www.deepwaterhorizonsettlements.com">www.deepwaterhorizonsettlements.com</a> or call 1-877-545-5111. For TTY assistance, call 1-800-877-8973.</p>				
3.	<p>If you have access to a computer with an internet connection, it will be far easier for you to fill out and submit your Claim Form online, rather than on this paper Claim Form. The online claim process will guide you through the specific questions you need to answer, and will instruct you about the specific Supporting Documentation you must submit, based on the answers you enter as you go along. Go to <a href="http://www.deepwaterhorizonsettlements.com">www.deepwaterhorizonsettlements.com</a> to submit a claim online.</p>				
4.	<p>If you choose to fill out a paper Claim Form, be sure to read the entire Claim Form and fill out every section needed to assert your claim, and also read Section 4 of this Instructions Booklet to find out what Supporting Documentation you have to submit along with your claim. If you need more space to answer any questions, put the answer on a separate page and attach it to your Claim Form.</p>				
5.	<p>As you complete your Claim Form and review the list of required Supporting Documentation, you may come across words that are unfamiliar to you. Section 2 of this Instructions Booklet defines many terms that are found in the Claim Form or in the Supporting Documentation descriptions. Consult these definitions if you need help understanding the meaning of a particular term.</p>				
6.	<p>Any term used in the Claim Form or in this Instructions Booklet that is defined in the Settlement will have the meaning set forth in the Settlement. If there is any conflict between the terms in the Settlement and the terms in the Claim Form or in this Instructions Booklet, the meaning set forth in the Settlement controls.</p>				
7.	<p>Submit your Claim Form and all required Supporting Documentation by sending it to the Claims Administrator in one of these ways:</p> <table style="width: 100%; border: none;"> <tr> <td style="text-align: center; border: none;"> <p><b>Regular Mail:</b>                      Deepwater Horizon Economic Claims Center                      P.O. Box 10272                      Dublin, OH 43017-5772</p> </td> <td style="text-align: center; border: none;"> <p><b>Fax:</b>                      (888) 524-1583</p> </td> </tr> <tr> <td style="text-align: center; border: none;"> <p><b>Overnight, Certified or Registered Mail:</b>                      Deepwater Horizon Economic Claims Center                      c/o Claims Administrator                      5151 Blazer Parkway Suite A                      Dublin, OH 43017</p> </td> <td style="text-align: center; border: none;"> <p><b>Email Attachment:</b>  <a href="mailto:ClaimForms@deepwaterhorizoneconomicsettlement.com">ClaimForms@deepwaterhorizoneconomicsettlement.com</a></p> </td> </tr> </table> <p>Your claim will be reviewed more quickly if you submit all of your Supporting Documentation along with your Claim Form. If you need to submit any Supporting Documentation separately, put your name and Tax Identification Number on a cover sheet or on the first page of what you submit, so the Claims Administrator can properly place the documents in your file.</p>	<p><b>Regular Mail:</b>                      Deepwater Horizon Economic Claims Center                      P.O. Box 10272                      Dublin, OH 43017-5772</p>	<p><b>Fax:</b>                      (888) 524-1583</p>	<p><b>Overnight, Certified or Registered Mail:</b>                      Deepwater Horizon Economic Claims Center                      c/o Claims Administrator                      5151 Blazer Parkway Suite A                      Dublin, OH 43017</p>	<p><b>Email Attachment:</b>  <a href="mailto:ClaimForms@deepwaterhorizoneconomicsettlement.com">ClaimForms@deepwaterhorizoneconomicsettlement.com</a></p>
<p><b>Regular Mail:</b>                      Deepwater Horizon Economic Claims Center                      P.O. Box 10272                      Dublin, OH 43017-5772</p>	<p><b>Fax:</b>                      (888) 524-1583</p>				
<p><b>Overnight, Certified or Registered Mail:</b>                      Deepwater Horizon Economic Claims Center                      c/o Claims Administrator                      5151 Blazer Parkway Suite A                      Dublin, OH 43017</p>	<p><b>Email Attachment:</b>  <a href="mailto:ClaimForms@deepwaterhorizoneconomicsettlement.com">ClaimForms@deepwaterhorizoneconomicsettlement.com</a></p>				
8.	<p>If you have any questions about how to submit your claim, go to <a href="http://www.deepwaterhorizonsettlements.com">www.deepwaterhorizonsettlements.com</a>, or call toll free at 1-800-353-1262. Do not call the Court or any Judge's office to ask questions about how to complete this Claim Form, what documentation is required, or the status of your claim, in general.</p>				

## 2. Definitions

1.	<b>Benchmark Period:</b> The pre-Spill time period that the claimant chooses as the baseline for measuring its historical financial performance. The claimant may select among the following Benchmark Periods: 2009; the average of 2008-2009; or the average of 2007-2009, provided that the range of years selected by the claimant will be utilized for all Benchmark Period purposes.
2.	<b>BP-branded Fuel Entities and Employees:</b> BP-branded Fuel Entities and Employees are businesses that sell or market fuel under the BP brand and individuals who were employees of those businesses during the time period from April 20, 2010, through April 16, 2012.
3.	<b>Charter Fishing Operation:</b> Vessel owners, captains, and deckhands that carry Passengers for Hire to engage in Recreational Fishing.
4.	<b>Claimant Accounting Support Services:</b> Reasonable and necessary accounting fees related to claims preparation, either directly to the claimant, or counsel if individually represented (and/or his or her or its accountant) and/or through services made available by and through Class Counsel.
5.	<b>Claiming Facility:</b> A separate and distinct physical location of a Multi-Facility Business that submits a claim as part of the Deepwater Horizon Economic and Property Damages Settlement.
6.	<b>Commercial Fisherman:</b> A Natural Person or entity that holds a commercial fishing license issued by the United States and/or the State(s) of Alabama, Florida, Louisiana, Mississippi and/or Texas, and derives income from catching and selling <b>Seafood</b> that he or she caught.
7.	<b>Commercial Wholesale or Retail Dealer A:</b> An entity or Natural Person that holds a commercial wholesale or retail dealer license issued by the State(s) of Alabama, Florida, Louisiana, Mississippi and/or Texas, for which 75% or more of the 2009 cost or weight in pounds of the product it purchases constitutes <b>Seafood</b> purchased directly from a <b>Commercial Fisherman</b> or <b>Landing Site</b> , and re-sells to <b>Primary Seafood Processors, Seafood Distributors, Seafood Wholesalers, and Seafood Retailers.</b>
8.	<b>Commercial Wholesale or Retail Dealer B:</b> An entity or Natural Person that holds a commercial wholesale or retail dealer license issued by the State(s) of Alabama, Florida, Louisiana, Mississippi and/or Texas, for which less than 75% of the cost or weight in pounds of the product it purchases constitutes <b>Seafood</b> purchased directly from a <b>Commercial Fisherman</b> or <b>Landing Site</b> , and re-sells to <b>Primary Seafood Processors, Seafood Distributors, Seafood Wholesalers, and Seafood Retailers.</b>
9.	<b>Compensation Period:</b> A period of time selected by the claimant to include three or more consecutive months between May and December 2010.
10.	<b>Defense Contractors/Subcontractors:</b> Businesses and employers that derive at least 50% of their annual revenue from contracts with the United States Department of Defense.
11.	<b>Economic Loss Class:</b> Natural persons or entities suffering an economic loss which was a result of the Deepwater Horizon Incident, who are not otherwise excluded from participating in the Settlement administration.
12.	<b>Economic Loss Zones A, B, C, and D:</b> To determine in which Economic Loss Zone your business is located, go online to <a href="http://www.deepwaterhorizonsettlements.com">www.deepwaterhorizonsettlements.com</a> , or call toll free at 1-800-353-1262.
13.	<b>Effective Date:</b> The date that the Settlement becomes effective, which is after the Court grants "final approval" of the Settlement and any appeals are resolved.
14.	<b>Facility:</b> A separate and distinct physical location of a Multi-Facility Business at which the business performs or manages its operations.
15.	<b>Failed Business:</b> An entity that began operations before November 1, 2008, and that, after May 1, 2010, but before December 31, 2011, either (a) ceased operations and wound down, or (2) entered bankruptcy (through the filing of a petition for bankruptcy protection in a court of competent jurisdiction), or (3) otherwise initiated or completed a liquidation of substantially all of its assets.
16.	<b>Financial Institutions:</b> This category of businesses and employers includes, by way of example: commercial banks; savings institutions; credit card issuers; credit insurers; factors or other sales finance entities; financial or investment advisers or portfolio managers; fund managers; investment banking entities; lending institutions; real estate mortgage or lending entities; brokers or dealers of securities, commodities, commodity contracts or loans; securities or commodities exchanges; entities serving as custodians, fiduciaries or trustees of securities or other financial assets; or entities engaged in other financial transaction intermediation, processing, reserve or clearinghouse activities. The following are <b>not</b> excluded as Financial Institutions: standalone ATMs, credit unions, pawn shops, businesses engaged predominantly in making payday loans or paycheck advances, and businesses that sell goods and services and offer financing on these purchases to their customers. A complete list of excluded Financial Institutions by NAICS code is available in Exhibit 18 of the Settlement Agreement.

17.	<b>Funds, Financial Trusts, and Other Financial Vehicles:</b> This category of business and employers includes, by way of example: public-open end investment funds; investment funds; real estate investment trusts; REMICS; mutual funds; money market funds; derivatives; health and welfare funds; insurance funds; pension funds; financial trusts; and special purpose financial vehicles. The following are <b>not</b> excluded as Funds, Financial Trusts, and Other Financial Vehicles: successions, estates, testamentary trusts, trusts of Natural Persons, bankruptcy estates, limited liability companies, corporations, Sub-Chapter "S" corporations, partnerships, limited partnerships, joint ventures, and any other businesses or juridical Entities, shall not be excluded as Funds, Financial Trusts, and Other Financial Vehicles solely by reason of their form of legal or juridical structure or organization. A complete list of excluded Funds, Financial Trusts and Other Financial Vehicles by NAICS code is available in Exhibit 18 of the Settlement Agreement.
18.	<b>Gaming Entity:</b> This category of business and employers includes, by way of example: casinos; casino hotels; off-track betting parlors; racetracks and other gambling establishments. The following are <b>not</b> excluded as Gaming Entities: bingo parlors; and video gaming at bars, bingo parlors, hotels, off-track betting parlors, racetracks, restaurants and truck stops. A complete list of excluded Gaming Entities by NAICS code is available in Exhibit 18 of the Settlement Agreement.
19.	<b>Gulf Coast Areas:</b> The States of Louisiana, Mississippi, and Alabama; the counties of Chambers, Galveston, Jefferson and Orange in the State of Texas; and the counties of Bay, Calhoun, Charlotte, Citrus, Collier, Dixie, Escambia, Franklin, Gadsden, Gulf, Hernando, Hillsborough, Holmes, Jackson, Jefferson, Lee, Leon, Levy, Liberty, Manatee, Monroe, Okaloosa, Pasco, Pinellas, Santa Rosa, Sarasota, Taylor, Wakulla, Walton, and Washington in the State of Florida, including all adjacent Gulf waters, bays, estuaries, straits, and other tidal or brackish waters within the States of Louisiana, Mississippi, Alabama or those described counties of Texas or Florida.
20.	<b>Insurance Entities:</b> This category of business and employers includes by way of example: insurance carriers issuing disability, health, life, medical, property and casualty, title or other insurance; reinsurers; insurance agencies and brokerages; underwriting agencies or organizations; claims adjusters and processors; third-party insurance or fund administrators; or other insurance-related businesses. A complete list of excluded Insurance Entities by NAICS code is available in Exhibit 18 of the Settlement Agreement.
21.	<b>Landing Site:</b> A business at which boats first land their catch, including facilities for unloading and handling <b>Seafood</b> . A Landing Site may also include the provision of ice, fresh water, fuel, and boat repair or service in connection with the landing of <b>Seafood</b> .
22.	<b>Moratoria Loss:</b> This category includes any loss whatsoever caused by or resulting from federal regulatory action or inaction directed at offshore oil industry activity – including shallow water and deepwater activity – that occurred after May 28, 2010, including the federal moratoria on offshore permitting and drilling activities imposed on May 28, 2010, and July 12, 2010, and new or revised safety rules, regulations, inspections, or permitting practices. Claims of Natural Persons and Entities for Moratoria Losses shall be subject to a special review for the evaluation of economic loss claims for potential moratoria losses. All Natural Persons and Entities are barred from recovery for Moratoria Losses. A complete list of Industry Types Subject to Review by Claims Administrator for Potential Moratoria Losses is available in Exhibit 19 of the Settlement Agreement.
23.	<b>Multi-Facility Business:</b> A business entity that, during the period April 1, 2010, through December 31, 2010, maintained <b>Facilities</b> in more than one location and had at least one <b>Facility</b> within the Gulf Coast Areas.
24.	<b>NAICS Code:</b> NAICS is an abbreviation for North American Industry Classification System. It is a six-digit code used by various agencies to classify business establishments according to the primary revenue-producing business activity conducted by that entity. NAICS is a self-assigned system and NAICS codes are not assigned by a certain agency.
25.	<b>Non-local Customers:</b> Customers who reside more than 60 miles from a business's location.
26.	<b>Non-rural Claimant:</b> A business that is <b>not</b> located in an area outside an Urban Area or Urban Cluster, as defined by the U.S. Census Bureau's classification.
27.	<b>Oil and Gas Industry:</b> This category of businesses and employers includes firms engaged in the following activities, by way of example: extracting crude petroleum, natural gas, or other hydrocarbons; drilling wells; preparing, maintaining or constructing petroleum or natural gas well-sites or other mineral extraction sites; mining; maintaining or constructing petroleum or natural gas pipeline or distribution facilities; pipeline distribution of crude petroleum, refined petroleum, oil, or natural gas; petroleum or natural gas refining or other mineral refining and/or manufacturing; manufacturing petroleum lubricating oil and grease, petrochemical products, or other petroleum and coal products or chemical products derived from extracted minerals; merchant wholesaling of construction and mining (except oil well) machinery and equipment; wholesale distribution of oil well machinery, equipment, and supplies; wholesale distribution of petroleum, petroleum products, other extracted minerals, chemical products produced from extracted or refined minerals, petroleum bulk stations and terminals; petroleum and petroleum products merchant wholesalers. A complete list of excluded Oil and Gas Industry entities by NAICS code is available in Exhibit 17 of the Settlement Agreement.

28.	<b>Primary Seafood Industry:</b> Entities and Natural Persons that satisfy the definitions of <b>Landing Site, Commercial Wholesale or Retail Dealer A, and Primary Seafood Processor</b> , and Natural Persons employed by a <b>Landing Site, Commercial Wholesale or Retail Dealer A, or Primary Seafood Processor</b> , including <b>Seafood Dockside Workers</b> .
29.	<b>Primary Seafood Processor:</b> An entity or Natural Person that receives and prepares <b>Seafood</b> purchased from a <b>Commercial Fisherman, Landing Site, or Commercial Wholesale or Retail Dealer</b> including, but not limited to: cleaning, cooking, canning, smoking, salting, drying or freezing, grading by size, packing, and storing <b>Seafood</b> for shipment.
30.	<b>Real Estate Developers:</b> This category of business and employers includes any Natural Person or Entity that develops commercial, residential or industrial properties, including but is not limited to: any Entity developing an entire subdivision (as defined by the law of the state in which the parcel is located) of Real Property, including condominiums with multiple residential units and/or a residential subdivision with contiguous home sites and homes.
31.	<b>Rural Claimant:</b> A business located in an area outside an Urban Area or Urban Cluster, as defined by the U.S. Census Bureau's classification.
32.	<b>Seafood:</b> Fish and shellfish, including shrimp, oysters, crab, and finfish, caught in the Specified Waters of the Gulf of Mexico. Menhaden is not included in the definition of Seafood.
33.	<b>Seafood Distributor:</b> An entity or Natural Person that purchases <b>Seafood</b> in bulk quantities and sells it to retailers such as restaurants, fish shops, and supermarkets; also called a <b>Seafood Wholesaler</b> .
34.	<b>Seafood Dockside Workers:</b> A Natural Person performing services for a <b>Landing Site</b> .
35.	<b>Seafood Retailers:</b> An entity that is an end user of <b>Seafood</b> such as a restaurant, fish market, or super market for which 25% or more of total food costs for 2009 constitute <b>Seafood</b> .
36.	<b>Seafood Wholesaler:</b> An entity or Natural Person that purchases <b>Seafood</b> in bulk quantities and sells to retailers such as restaurants, fish shops, and supermarkets; also called a <b>Seafood Distributor</b> .
37.	<b>Secondary Seafood Industry:</b> Entities that satisfy the definitions of <b>Commercial Wholesale or Retail Dealer B, Secondary Seafood Processor, Seafood Wholesaler or Distributor, and Seafood Retailer</b> , and Natural Persons employed by a <b>Commercial Wholesale or Retail Dealer B, Secondary Seafood Processor, Seafood Wholesaler or Distributor, or Seafood Retailer</b> .
38.	<b>Secondary Seafood Processor:</b> An entity or Natural Person that purchases <b>Seafood</b> from a <b>Primary Seafood Processor</b> in order to add further value including, but not limited to: cleaning, cooking, canning, smoking, salting, drying or freezing, grading by size, packing, and storing <b>Seafood</b> for shipment.
39.	<b>Start-Up Business:</b> A business with less than eighteen months of operating history at the time of the Spill (business commenced operations after October 20, 2008). These businesses must file using the Start-up Business Economic Loss Claim Form (Gray Form) unless the business began operations after October 20, 2008, but before January 1, 2009, selects 2009 as the Benchmark Period, and can provide complete documentation.
40.	<b>Tourism:</b> Tourism includes businesses that provide services such as attracting, transporting, accommodating, or catering to the needs or wants of persons traveling to, or staying in, places outside their home community. To determine if your business falls within the Tourism Definition, go online to <a href="http://www.deepwaterhorizonsettlements.com">www.deepwaterhorizonsettlements.com</a> , or call toll free at 1-800-353-1262.
41.	<b>Variable Expenses:</b> These are costs that change in proportion to the activity of a business, such as 1) the Variable Costs identified in Exhibit 4D of the Settlement; 2) the variable portion of salaries, calculated as described in the definition of Fixed and Variable Payroll Expenses in Exhibit 4C of the Settlement; and 3) the variable portion of the Costs of Goods Sold, calculated by excluding salary costs (as described in the definition of Fixed and Variable Payroll Expenses in Exhibit 4C of the Settlement) and fixed expenses included within Cost of Goods Sold, including Amortization, Depreciation, Insurance Expenses, and Interest Expense and Contract Services.
42.	<b>Variable Profit:</b> This is calculated for both the Benchmark Period and the Compensation Period as follows: 1) Sum the monthly revenue over the period; 2) Subtract the corresponding <b>Variable Expenses</b> from revenue over the same time period.

### 3. Detailed Instructions for Answering the Business Economic Loss Claim Form Questions

The following instructions will take you step-by-step through the Business Economic Loss Claim Form. The sections and numbers in these instructions refer to the same sections and numbers in the Claim Form.

**The final deadline to file claims with the Settlement Program was June 8, 2015. Accordingly, the Claims Administrator is no longer accepting new claim submissions or Parcel Eligibility Request Forms at this time.**

#### A. Claimant Information

1.	<b>Business Name</b>	Print the full name of the business in the box labeled "Business Name."
2.	<b>Social Security Number</b> <i>or</i> <b>Individual Taxpayer Identification Number</b> <i>or</i> <b>Employer Identification Number</b>	<p>If you file your business's taxes using your personal Social Security Number or Individual Taxpayer Identification Number, provide your Social Security Number or Individual Taxpayer Identification Number by putting one digit in each space. There are nine spaces provided in this format: XXX-XX-XXXX.</p> <p>If you file your business's taxes using an Employer Identification Number, provide your business's Employer Identification Number by putting one digit in each space. There are nine spaces provided in this format: XX-XXXXXXX.</p>
3.	<b>Claimant Number</b>	<p>If you filed a claim with the GCCF, your GCCF Claimant Number will also be your Claimant Number in the Deepwater Horizon Settlement Program. If you did not file a claim with the GCCF, you will receive a new nine-digit Claimant Number when you file your initial Registration Form with the Deepwater Horizon Settlement Program.</p> <p>If you filed a claim with the GCCF, check the box next to "GCCF Claimant Number" and write your seven-digit Claimant Number in the spaces provided. Write one number in each space.</p> <p>If you already have a Deepwater Horizon Settlement Program Claimant Number, check the box next to "Deepwater Horizon Settlement Program Claimant Number" and write your nine-digit Claimant Number in the spaces provided. Write one number in each space.</p> <p>If you do not already have a Deepwater Horizon Settlement Program Claimant Number and you did not file a claim with the GCCF, leave this question blank.</p>

## B. Information Required for a Business Economic Loss Claim

If you are asserting a Business Economic Loss Claim for more than one Facility and need additional pages, photocopy Sections B and C of the Claim Form before completing them and attach the copy to the Claim Form for submission. Make one copy for each additional Facility.

1.	<p><b>You cannot make an economic loss claim for a business that falls into any of the categories listed below.</b></p>	<p>You must determine if your business falls into any of the following categories:</p> <ul style="list-style-type: none"> <li>(a) Financial Institution.</li> <li>(b) Fund, financial trust, or other financial vehicle.</li> <li>(c) Gaming.</li> <li>(d) Insurance.</li> <li>(e) Oil and gas industry.</li> <li>(f) Defense contractor or subcontractor.</li> <li>(g) Real estate development.</li> <li>(h) Selling or marketing BP-branded fuel at anytime from April 20, 2010, through April 16, 2012.</li> </ul> <p>If any of those above categories apply, then you must check the box next to the applicable category.</p> <p>If you check the box next to any of those categories, your business is not eligible to file an Economic Loss Claim, and you should not complete or submit this Claim Form. If you did not check the box next to any of the descriptions, proceed to Question 2.</p>
2.	<p><b>During the period from April 1, 2010, through December 31, 2010, did your business maintain more than one separate and distinct physical location?</b></p>	<p>Check "Yes" if your business operated in more than one separate and distinct physical location from April 1, 2010, through December 31, 2010. Check "No" if your business only operated in one location from April 1, 2010, through December 31, 2010. Check "No" if your business only operated in one location from April 1, 2010, through December 31, 2010, but subsequently began operations at other Facilities.</p> <p>If you check "No" for this question, go to Question 7.</p>
3.	<p><b>Is your business's headquarters located within the Gulf Coast Areas?</b></p>	<p>To answer this question, you will need to know the address of your business's headquarters. Identify the location of your business's headquarters on the map provided in Exhibit 22 of the Settlement Agreement. Check "Yes" if your business's headquarters are located within the Gulf Coast Areas as designated on the map. Check "No" if your business's headquarters are located outside of the Gulf Coast Areas.</p>
4.	<p><b>Are all of your business's Facilities located within the Gulf Coast Areas?</b></p>	<p>To answer this question, you will need to know all of the addresses of your business's Facilities. Identify the locations of your business's Facilities on the map provided in Exhibit 22 of the Settlement Agreement. Check "Yes" if all of your business's Facilities are located within the Gulf Coast Areas as designated on the map. Check "No" if one or more of your business's Facilities are located outside of the Gulf Coast Areas.</p>
5.	<p><b>Does your business maintain separate profit and loss statements for each Claiming Facility?</b></p>	<p>To answer this question, you will need to know how your business maintains its financial records. Check "Yes" if your business maintains separate profit and loss statements for each Facility that is submitting a claim. Check "No" if your business maintains consolidated profit and loss statements for its Facilities, meaning that there are not individual profit and loss statements for each Claiming Facility.</p>



6.	<b>Is your business submitting a claim for all Facilities located within the Gulf Coast Areas?</b>	<p>A Multi-Facility Claim is a consolidated claim submitted for one business entity that has multiple Facilities. If you check "Yes" to this question, you are indicating that you are submitting single, consolidated Claim for <i>all</i> of your business's Facilities that are located within the Gulf Coast Areas. If you wish to file a claim for each Facility separately, check "No." You may not file a consolidated Claim for only a subset of the Facilities located within the Gulf Coast Areas.</p> <p>If you check "Yes" for Question 3, you may file a consolidated claim for all Facilities or you may elect to file individual claims for each Claiming Facility separately. If you check "No" for Question 3, you must provide information on a Facility-by-Facility basis, but you may send in each of those claims together to facilitate efficient processing.</p>
7.	<b>What is the address of your business?</b>	<p>For businesses with just one location, this is the address of the business.</p> <p>Provide the address of your business. If you are a Multi-Facility business, provide the address of each Facility for which you are claiming, regardless of whether you have elected to have your Facilities in the Gulf Coast Area evaluated as a consolidated claim or as separate Facilities.</p> <p>Provide the Business Name, Street, City, State and Zip Code. Provide the Parish or County, if applicable and if you know this information. Provide the phone number to this business location.</p>
8.	<b>In which Economic Loss Zone is your business located?</b>	<p>To determine the Economic Loss Zone where your business is located, go online to <a href="http://www.deepwaterhorizonsettlements.com">www.deepwaterhorizonsettlements.com</a>, or call toll free at 1-800-353-1262. For consolidated claims of a Multi-Facility Business use the address of the corporate headquarters; for single location Facility use the address of the Facility. Check the box next to the Economic Loss Zone in which your business is located.</p>
9.	<b>Provide the NAICS (North American Industry Classification System) Code for your business that forms the basis of your Economic Loss Claim.</b>	<p>NAICS is an abbreviation for North American Industry Classification System. It is a six-digit code used by various agencies to classify business establishments according to the primary revenue-producing business activity conducted by that entity. NAICS is a self-assigned system and NAICS codes are not assigned by a certain agency.</p> <p>To answer this question, go to <a href="http://www.census.gov/naics">www.census.gov/naics</a> and you can search for your code. Describe the nature of your business in the area below this question on the Claim Form.</p> <p>Consult the definition in Section 2 above to determine if your business meets the Oil &amp; Gas Industry definition.</p>
10.	<b>In 2009, did your business provide significant services, goods, and/or supplies to businesses in the offshore Oil &amp; Gas Industry in the Gulf of Mexico?</b>	<p>Businesses/employers that the Claims Administrator determines to fall within the NAICS codes and descriptions marked with an "x" in Exhibit 19, Section II (Industry Types Subject to Review by Claims Administrator for Potential Moratoria Losses) must answer this question. Check "Yes" if your business provided significant services, goods, and/or supplies to businesses in the offshore Oil &amp; Gas Industry in the Gulf of Mexico. Check "No" if your business did not provide significant services, goods, and/or supplies to businesses in the offshore Oil &amp; Gas Industry in the Gulf of Mexico.</p>
11.	<b>Has your business ceased operations, declared bankruptcy or liquidated substantially all of its assets since May 1, 2010?</b>	<p>If your business either failed, declared bankruptcy, or liquidated substantially all of its assets between May 1, 2010, and December 31, 2011, <b>stop filling out this Claim Form and submit the Failed Business Economic Loss Claim Form (Red Form) instead.</b></p>

12.	<b>Is your business a Start-Up Business?</b>	<p>A Start-Up Business is an entity that began operations after October 20, 2008. Check "No" for this question if your business began operations on or before October 20, 2008. Check "Yes" if your business began operations on or after October 21, 2008.</p> <p><b>If you check "Yes" for this question and your business began operations on or after January 1, 2009, stop filling out this Claim Form.</b> If your business's operations began on or after January 1, 2009, submit the <b>Start-up Business Economic Loss Claim Form (Gray Form)</b>. If your business's operations began after October 20, 2008, but before January 1, 2009, you have the option of using the <b>Business Economic Loss Claim Form (Purple Form)</b> and selecting 2009 as your Benchmark Period or using the <b>Start-Up Business Economic Loss Claim Form (Gray Form)</b>.</p>
13.	<b>Did your business participate in the Vessels of Opportunity ("VoO") program?</b>	If your business participated in the Vessels of Opportunity ("VoO") program, you must check "Yes" for this question. VoO is the program through which BP, or its contractors, contracted with vessel owners to assist in Deepwater Horizon Incident response efforts. If your business did not participate in the VoO program, you must check "No" for this question.
	<b>Identify any months after the Spill in which your business received revenue from the VoO program, and the amount of that revenue.</b>	If your business participated in and received payment from the VoO program, you must check the box next to the months for which your business received payments and enter the amounts in the fields next to the corresponding months. If your business did not receive any VoO payments, leave these fields blank.
	<b>Identify any months after the Spill in which your business incurred expenses because of participation in the VoO program, and the amount of those expenses.</b>	If your business participated in and incurred expenses because of your participation in the VoO program, you must check the box next to the months for which your business incurred expenses and enter the amounts in the fields next to the corresponding months. If your business did not incur any expenses because of your VoO participation, leave these fields blank.
14.	<b>Identify other sources of income to your business that can be used to reconcile tax returns with business financial statements, if any.</b>	If the financial information contained in your business's tax returns differs from the financial information contained in your business's financial statements, you must identify any other sources of business income to account for this discrepancy.
15.	<b>Does your business sell to customers in multiple Economic Loss Zones?</b>	To determine the Economic Loss Zone where your business is located, go online to <a href="http://www.deepwaterhorizonsettlements.com">www.deepwaterhorizonsettlements.com</a> , or call toll free at 1-800-353-1262. If your business sells to customers located in more than one Economic Loss Zone, check "Yes." If your business sells to customers located in only one Economic Loss Zone, check "No."

16.	<p><b>Is your business a Landing Site, Commercial Wholesale or Retail Dealer A, or a Primary Seafood Processor?</b></p>	<p>A <b>Commercial Fisherman</b> is defined as a Natural Person or Entity that (1) holds a commercial fishing license issued by the United States and/or the State(s) of Alabama, Florida, Louisiana, Mississippi, and/or Texas, and (2) derives income from catching and selling Seafood that he or she caught. If both of those things are true, check "Yes."</p> <p>A <b>Landing Site</b> is defined as a business at which boats first land their catch, including facilities for unloading and handling Seafood. A <b>Landing Site</b> may also include the provision of ice, fresh water, fuel, and boat repair/service in connection with the landing of <b>Seafood</b>. If you are in such a business, check "Yes."</p> <p>A <b>Commercial Wholesale or Retail Dealer A</b> is defined as an entity or Natural Person that (1) holds a commercial wholesale or retailer dealer license issued by the State(s) of Alabama, Florida, Louisiana, Mississippi, and/or Texas, (2) for which 75% or more of the 2009 cost or weight in pounds of the product it purchases constitutes Seafood purchased directly from Commercial Fishermen or Landing Sites, and (3) re-sells it to Primary Seafood Processors, Seafood Distributors, Seafood Wholesalers and Seafood Retailers. If all three of those things are true, then check "Yes."</p> <p>A <b>Primary Seafood Processor</b> is defined as an entity or Natural Person that receives and prepares Seafood purchased from a Commercial Fisherman, Landing Site or Commercial Wholesale or Retail Dealer, including, but not limited to, cleaning, cooking, canning, smoking, salting, drying or freezing, grading by size, packing, and storing Seafood for shipment. If you are in such a business, check "Yes."</p> <p>If you are not in any of the above businesses, then you must check "No."</p>
17.	<p><b>Is your business a Commercial Wholesale or Retail Dealer B, a Secondary Seafood Processor, a Seafood Wholesaler or Distributor, or a Seafood Retailer?</b></p>	<p>A <b>Commercial Wholesale or Retail Dealer B</b> is defined as an entity or Natural Person that (1) holds a commercial wholesale or retail dealer license issued by the State(s) of Alabama, Florida, Louisiana, Mississippi, and/or Texas, (2) for which less than 75% of the cost or weight in pounds of the product it purchases constitutes Seafood purchased directly from a Commercial Fisherman or Landing Site, and (3) re-sells it to Primary Seafood Processors, Seafood Distributors, Seafood Wholesalers and Seafood Retailers. If all three of those things are true, then check "Yes."</p> <p>A <b>Secondary Seafood Processor</b> is defined as an entity or Natural Person that purchases Seafood from a Primary Seafood Processor in order to add further value, including, but not limited to, cleaning, cooking, canning, smoking, salting, drying or freezing, grading by size, packing, and storing Seafood for shipment. If you are in such a business, check "Yes."</p> <p>A <b>Seafood Wholesaler or Distributor</b> is defined as an entity or Natural Person that purchases Seafood in bulk quantities and sells it to retailers such as restaurants, fish shops, and supermarkets. If you are in such a business, check "Yes."</p> <p>A <b>Seafood Retailer</b> is defined as an entity (1) that is an end user of Seafood, such as a restaurant, fish market or supermarket, (2) for which 25% or more of total food costs for 2009 constitute Seafood. If both of those things are true, check "Yes."</p> <p>If you are not in any of the above businesses, then you must check "No."</p>
18.	<p><b>Does your business fall within the Tourism Definition?</b></p>	<p>Tourism includes businesses that provide services such as attracting, transporting, accommodating or catering to the needs or wants of persons traveling to, or staying in, places outside their home community. To determine if your business falls within the Tourism Definition, go online to <a href="http://www.deepwaterhorizonsettlements.com">www.deepwaterhorizonsettlements.com</a>, or call toll free at 1-800-353-1262. If you are not in one of those businesses, check "No."</p>

19.	<b>Is your business a Charter Fishing Operation?</b>	A <b>Charter Fishing Operation</b> is defined as vessel owners, captains, and deckhands that carry Passenger(s) for Hire to engage in Recreational Fishing. If you are in such a business, check "Yes." If you are not in such a business, check "No."
20.	<b>Did specific market changes outside your control, unrelated to the Spill, and occurring after April 20, 2010, prevent your business from earning revenues in 2011 that were comparable to pre-Spill periods?</b>	<p>Examples of specific market changes may include: (1) the entry of a competitor in 2011; (2) the bankruptcy of a significant customer in 2011; (3) nearby road closures affecting your Business; (4) unanticipated interruption resulting in closure of your Business; (5) the replacement of a product or service by a customer; or (6) the loss of financing and/or reasonable terms of renewal. If one or more of these factors prevented your business from recovering revenues lost as a result of the Spill, check "Yes."</p> <p>If you check "Yes" for this question, provide a detailed description of the factor(s) in box below Question 22. If no specific market changes prevented your business from recovering revenues lost as a result of the Spill, check "No."</p>
21.	<b>Did the Spill directly result in the cancellation of a contract that your business was unable to replace?</b>	<p>A Canceled Contract is a contract that was in place on April 20, 2010, and was to be performed between April 21, 2010, and December 31, 2010, but was canceled between April 21, 2010, and December 31, 2010, and that you were unable to replace on the same or similar terms.</p> <p>This question is made up of four parts. It is asking whether: (1) a contract was in place on April 20, 2010; (2) the contract was to be performed between April 21, 2010, and December 31, 2010; (3) the contract was canceled between April 21, 2010, and December 31, 2010; and (4) the business was unable to replace the contract on the same or similar terms. If all four of those things are true, check "Yes." If one or more of those things is untrue, check "No."</p> <p>If you check "Yes" for this question, provide a detailed description of the contract cancellation and the link between its cancellation and the Spill in the box below Question 21.</p>
22.	<b>Did the Spill result in reservation cancellations that your business was unable to rebook?</b>	<p>A Canceled Reservation is a reservation that was in place on April 20, 2010, and was to be performed between April 21, 2010, and December 31, 2010, but was canceled between April 21, 2010, and December 31, 2010, and that you were unable to replace on the same or similar terms.</p> <p>This question is made up of four parts. It is asking whether: (1) a reservation was in place on April 20, 2010; (2) the reservation was to be performed between April 21, 2010, and December 31, 2010; (3) the reservation was canceled between April 21, 2010, and December 31, 2010; and (4) the business was unable to replace the reservation on the same or similar terms. If all four of those things are true, check "Yes." If one or more of those things is untrue, check "No."</p> <p>If you check "Yes" to this question, provide a detailed description of the reservation cancellation and the link between its cancellation and the Spill in the box below Question 22.</p>

### C. Selection of Benchmark and Compensation Periods

You must make several choices about the calculation of your Business Economic Loss Claim. You must select one historical set of years for all comparisons throughout the claims process (the Benchmark Period year(s)), and you must select two Compensation Periods.

1.	<b>Select Benchmark Period.</b>	<p>Choose one of the periods, which will serve as the baseline for measuring your business's historical financial performance. The Claims Administrator will review all the documents and information you submit to determine the Benchmark Period that maximizes your ability to establish causation and your recovery, even if that differs from the period you select. If you do not wish to pick a Benchmark Period at all and instead would like the Claims Administrator to select your best Benchmark Period, select "Claims Administrator Selected Benchmark Period." The Claims Administrator can only evaluate the documents you submit to determine the best Benchmark Period. For example, if you only submit 2009 financial documentation, the Claims Administrator cannot calculate a 2008-2009 or 2007-2009 Benchmark Period. Refer to the Settlement for further information on how your Benchmark Period will be used in calculating Total Compensation.</p> <p>Note that if you are not a business for which causation is presumed, the Claims Administrator will review all the documents and information you submit to determine the three-month period that maximizes your ability to establish causation, even if it differs from your selected Step 1 Compensation Period.</p> <p>Put a check in the box next to your selected Benchmark Period.</p>
2.	<b>Select Step 1 Compensation Period.</b>	<p>Choose three or more consecutive months from May 2010, through December 2010. You can check all of the boxes or as little as three. However, all boxes checked must be consecutive. If you want the Claims Administrator to select the Step 1 Compensation Period, select "Claims Administrator selected Step 1 Compensation Period." The Claims Administrator will review all the documents and information you submit to determine the Step 1 Compensation Period that maximizes your recovery, even if that differs from the period you select. If you do not wish to pick a Step 1 Compensation Period at all and instead would like the Claims Administrator to select your best Step 1 Compensation Period, select "Claims Administrator Selected Step 1 Compensation Period." If you are eligible for compensation, a different Compensation Period may be selected to determine your Total Compensation. The Claims Administrator can only evaluate the documents you submit to determine the best Step 1 Compensation Period. For example, if you only submit May-July 2010 financial documentation, the Claims Administrator cannot calculate August-October 2010 Step 1 Compensation Period. Refer to the Settlement for further information on how your business's Step 1 Compensation Period will be used in calculating Total Compensation.</p> <p>Note that if you are not a business for which causation is presumed, the Claims Administrator will review all the documents and information you submit to determine the three-month period that maximizes your ability to establish causation, even if it differs from your selected Step 1 Compensation Period.</p> <p>Put a check in the box next to your selected Step 1 Compensation Period.</p>

3.	<b>Select Step 2 Compensation Period.</b>	<p>Choose one of the periods, which will serve as your business's Step 2 Compensation Period. If your business is eligible for compensation, the Step 2 Compensation Period you select will be used to determine your business's Total Compensation. The Claims Administrator will review all the documents and information you submit to determine the Step 2 Compensation Period that maximizes your recovery, even if that differs from the period you select. If you do not wish to pick a Step 2 Compensation Period at all and instead would like the Claims Administrator to select your best Step 2 Compensation Period, select "Claims Administrator Selected Step 2 Compensation Period." The Claims Administrator can only evaluate the documents you submit to determine the best Step 2 Compensation Period. For example, if you only submit May-October 2010 financial documentation, the Claims Administrator cannot calculate July-December 2010 Step 2 Compensation Period. Refer to the Settlement for further information on how your business's Step 2 Compensation Period will be used in calculating Total Compensation.</p> <p>NOTE: If you select a seven-consecutive-month or eight-consecutive-month period for your Step 1 Compensation Period in Question 2, that same period of consecutive months in 2010 shall be used as your Step 2 Compensation Period.</p> <p>Put a check in the box next to your selected Step 2 Compensation Period.</p>
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#### D. Documentation Required for a Business Economic Loss Claim

You are required to submit Supporting Documentation with your Claim Form. The documentation requirements can be found in Section 4 of this Instructions Booklet. If you do not submit the required documents, the Claims Administrator will not be able to review your claim and you may not be compensated for any losses.

#### E. Payment

1.	<b>If You Have Your Own Attorney</b>	Only answer Question E.1 if you have your own attorney. If an attorney is representing you in connection with your Spill-related lawsuit or claim, the Claims Administrator will make payments to both you and your attorney. If you agree to this, you do not need to do anything. If you would rather the Claims Administrator make payments only to your attorney, check the box.
2.	<b>If You Do Not Have Your Own Attorney</b>	If you are not represented by an attorney, you must read Item 2 carefully.
3.	<b>Garnishments, Liens, and other Attachments</b>	Garnishments, liens and other attachments to your claim will be deducted from any payment you receive.
4.	<b>W-9 Form Requirement</b>	All claimants must submit a W-9 Form. To obtain a copy of that form, go to <a href="http://www.deepwaterhorizonsettlements.com">www.deepwaterhorizonsettlements.com</a> , or by calling 1800-353-1262.
5.	<b>Do you intend to seek reimbursement for Claimant Accounting Support Services in connection with your claim?</b>	<p>Check "Yes" if you intend to seek reimbursement for Claimant Accounting Support Services in connection with your claim. If you check "Yes," you must submit the documents listed in Section 4.E of this Instructions Booklet.</p> <p>Check "No" if you do not intend to seek reimbursement for Claimant Accounting Support Services.</p>

## 4. Documentation Required for a Business Economic Loss Claim

Review the claimant categories below and find the sections that best fit the answers you provided on your Claim Form. The documents listed in the applicable sections are required for an evaluation of your claim. You may use the checkboxes next to the document descriptions to keep track of what you need to submit.

### Claimant Categories

- A. All Claimants.** All Claimants must submit the documents in this Section.
- B. Claimants Submitting a Claim for a Multi-Facility Business.** Claimants who check "Yes" for Claim Form Question 6 must submit the documents in this Section.
- C. Retail and Lodging Claimants.** Retail and Lodging Claimants must submit the documents in this section.
- D. Claimants Not Entitled to Causation Presumption.** Claimants who are not entitled to the Causation Presumption must submit the documents in this section.
- E. Claimants Seeking Reimbursement for Claimant Accounting Support Services.** Claimants seeking reimbursement for Claimant Accounting Support Services must submit the documents in this section.

### A. Documents Required of all Business Claimants

Basic business documents required for all Business Economic Loss Claims are listed here. Additional documents may be required based on choices you made when filling out the Claim Form or to provide necessary detail or explanation during the claims process.

<input type="checkbox"/>	(1) Federal tax returns (including all schedules and attachments) for the years that cover your claimed Benchmark Period (2009, 2008-2009, or 2007-2009), federal tax returns for 2010, and, if applicable, 2011 (see Section 4.D below). These federal tax returns must include: <ul style="list-style-type: none"> <li>(a) Complete federal tax return and the applicable supporting documentation;</li> <li>(b) For self employed individuals, provide Form 1040, pages 1 and 2, along with Schedules C, D, E, and F, and Form 1099, if applicable.</li> </ul>
<input type="checkbox"/>	(2) Monthly and annual profit and loss statements (which identify individual expense line items and revenue categories), or alternate source documents establishing monthly revenues and expenses for the claimed Benchmark Period, 2010, and, if applicable, 2011. Profit and loss statements must identify the dates on which they were created. Upon agreement of the Parties on 9/17/12, annual profit and loss statements are not required if 12 monthly profit and loss statements are provided. These documents must reconcile with the tax returns supplied in (1).
<input type="checkbox"/>	(3) Documents reflecting the business structure and ownership of the business claimant, including but not limited to Articles of Incorporation, shareholder list(s), and partnership or limited partnership agreements.
<input type="checkbox"/>	<del>(4) Any applicable federal, state, or local government license required to operate your business for your claimed Benchmark Period, 2010, and, if applicable, 2011 (see Section 4.D below), such as a commercial/recreational fishing license, real estate license, occupancy license (lodging, including hotel and condo), or business or occupational license, such as a restaurant, bar, taxi/livery, or service license or permit. (Upon agreement of the Parties, the Claims Administrator removed this document requirement on 9/17/12.)</del>
<input type="checkbox"/>	(5) Documentation of payments received or costs incurred from your business's participation in the VoO program, payments received from BP as part of its OPA claims process, payments from the GCCF, and any other sources of income that can be used to reconcile tax returns with business financial statements, <i>if</i> you have received any such payments.
<input type="checkbox"/>	(6) W-9 Form. To obtain a copy of your W-9 Form, go to <a href="http://www.deepwaterhorizonsettlements.com">www.deepwaterhorizonsettlements.com</a> , or by calling 1-800-353-1262. If you are making multiple claims under the Settlement, you only need to submit the W-9 Form once.

## B. Documents Required for a Claimant Submitting a Claim for a Multi-Facility Business

If your business is a Multi-Facility Business that fits one of the following descriptions, provide the documents listed below the applicable description. If your business does not fit any of the following descriptions, provide the additional documentation listed on the following page.

<input type="checkbox"/>	<p>(1) Your Multi-Facility Business has its headquarters and all of its Facilities located within the Gulf Coast Areas, and maintained separate contemporaneous profit and loss statements for each Facility during the Benchmark Period and 2010.</p> <p><b>Submit:</b></p> <ul style="list-style-type: none"><li>(a) Separate profit and loss statements that were prepared and maintained in the normal course of business for each Facility during the Benchmark Period and 2010, and</li><li>(b) A chart or description detailing all Facilities included in the Multi-Facility Business. Check the box next to the applicable description.</li></ul>
<input type="checkbox"/>	<p>(2) Your Multi-Facility Business has its headquarters and all of its Facilities located within the Gulf Coast Areas, and did not maintain separate contemporaneous profit and loss statements for each Facility during the Benchmark Period and 2010, and you choose to file a consolidated claim.</p> <p><b>Submit:</b></p> <ul style="list-style-type: none"><li>(a) Consolidated profit and loss statements that were prepared and maintained in the normal course of business for all Facilities during the Benchmark Period and 2010; and</li><li>(b) A chart or description detailing all Facilities included in the Multi-Facility Business. Check the box next to the applicable description.</li></ul>
<input type="checkbox"/>	<p>(3) Your Multi-Facility Business has its headquarters located within the Gulf Coast Areas, has one or more Facilities located outside of the Gulf Coast Areas, and maintained separate contemporaneous profit and loss statements for each Facility during the Benchmark Period and 2010, and you choose to file separate claims for one, some, or all of its Facilities.</p> <p><b>Submit:</b></p> <ul style="list-style-type: none"><li>(a) Separate profit and loss statements that were prepared and maintained in the normal course of business for each Facility during the Benchmark Period and 2010, and</li><li>(b) A chart or description detailing all Facilities included in the Multi-Facility Business. Check the box next to the applicable description.</li></ul>
<input type="checkbox"/>	<p>(4) Your Multi-Facility Business has its headquarters located outside of the Gulf Coast Areas and maintained separate contemporaneous profit and loss statements for each Facility in the Gulf Coast Areas during the Benchmark Period and 2010, and you choose to file separate claims for one, some, or all of its Facilities located within the Gulf Coast Areas.</p> <p><b>Submit:</b></p> <ul style="list-style-type: none"><li>(a) Separate profit and loss statements that were prepared and maintained in the normal course of business for each Facility during the Benchmark Period and 2010, and</li><li>(b) A chart or description detailing all Facilities included in the Multi-Facility Business. Check the box next to the applicable description.</li></ul>



**All other Multi-Facility Businesses must provide the following:**

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | <ul style="list-style-type: none"><li>(1) A chart or description detailing all Facilities included in the Multi-Facility Business;</li><li>(2) Consolidated financial statements specifying profit and loss for all Facilities and detailing eliminating entries;</li><li>(3) A Sworn Written Statement that separate profit and loss statements for each of the claiming Facilities do not exist, and individual Facility profit and loss statements prepared for the purpose of filing a claim are based on the business's books and records;</li><li>(4) A listing of all intercompany transactions between Facilities included in the Multi-Facility Business;</li><li>(5) A listing of all shared costs between Facilities of the Multi-Facility Business and the calculations used to allocate those expenses between Facilities. Where a Multi-Facility Business prepares individual Facility profit and loss statements based on its books and records to support a claim, all shared costs shall be allocated among all Facilities based on each Facility's share of the total revenue of the Multi-Facility Business.</li></ul> |
|--------------------------|---|

**To obtain a copy of the Business Economic Loss Additional Multi-Facility Business Documentation Sworn Written Statement (SWS-27), go to [www.deepwaterhorizonsettlements.com](http://www.deepwaterhorizonsettlements.com), or call toll free at 1-800-353-1262.**

**C. Documents Required for Retail and Lodging Claimants**

Any business that falls within any of the specific business types listed below must submit the following additional documents for the claimed Benchmark Period years and 2010. Submit the documents required for the business type that applies to your business and check the box to indicate that you are submitting the required documents.

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | (1) <b>Retail:</b> provide monthly sales and use tax returns;   |
| <input type="checkbox"/> | (2) <b>Lodging (includes hotels, motels, and vacation rental properties):</b> Provide (1) lodging tax returns unless the property is managed by a property management company in which case these returns are not required; (2) occupancy reports or historical rental records, on a per unit basis if available, unless the property is managed by a property management company in which case these records are not required; (3) for properties rented through a property management company, 1099s for the subject rental property, and monthly or annual statements for the subject property as generated by the management company; and (4) documentation to identify how the rental property is managed, such as management contract from a third party management company or a Sworn Written Statement from an owner that manages its own property. |

**To obtain a copy of the Business Economic Loss Property Owner-Manager Sworn Written Statement (SWS-22), go to [www.deepwaterhorizonsettlements.com](http://www.deepwaterhorizonsettlements.com), or call toll free at 1-800-353-1262.**

## D. Causation Tests and Additional Document Requirements

**Businesses must demonstrate the connection between the Spill and their economic results. This connection is presumed for certain industries and geographic locations, or may be proven several different ways.**

**(a) Business Entitled to the Causation Presumption:** If your business meets any of the following descriptions, it is entitled to the Causation Presumption. Check the box next to the description that applies to your business.

- |                          |  |
|--------------------------|--|
| <input type="checkbox"/> | (1) The business is located in Economic Loss Zone A.   |
| <input type="checkbox"/> | (2) The business is a Commercial Fisherman, Landing Site, Commercial Wholesale or Retail Dealer A, or Primary Seafood Processor as set forth in the Seafood Distribution Chain Definitions as set forth in Section 2 of this Instructions Booklet; or  |
| <input type="checkbox"/> | (3) The business is located in Economic Loss Zones A, B, or C and is a Commercial or Wholesale or Retail Dealer B, a Secondary Seafood Processor, a Seafood Wholesaler or Distributor, or a Seafood Retailer as set forth in the Seafood Distribution Chain Definition in Section 2 of this Instructions Booklet; or |
| <input type="checkbox"/> | (4) The business is located in Economic Loss Zones A or B and meets the Tourism Definition as set forth in Section 2 of this Instructions Booklet; or  |
| <input type="checkbox"/> | (5) The business is located in Economic Loss Zones A, B, or C and meets the Charter Fishing Definition as set forth in Section 2 of this Instructions Booklet.   |

If your business does not fit any of the above descriptions, then it is not entitled to the Causation Presumption and you must submit additional documentation to prove that the Spill was the cause of your business's economic losses. The documentation required depends on which method your business is able to use to prove causation. These methods allow proof of causation by:

- (1) Revenue Pattern; or
- (2) Spill-Related Cancellations; or
- (3) Close Proximity to another Settlement Program business claimant that has established causation; or
- (4) Additional proof if the business is a Seafood Retailer in Economic Loss Zone D.

**Causation Proven by Revenue Pattern.** The Settlement explains how claimants who are not entitled to the Causation Presumption may nevertheless establish causation by meeting one of three different types of Revenue Patterns and submitting the required proof, as applicable. The following table summarizes what satisfies each of the Revenue Patterns.

**All businesses not entitled to the Causation Presumption must submit 2011 federal tax returns.**

Revenue Pattern	If Your Business is located in Economic Loss Zone B or C	If Your Business is located in Economic Loss Zone D
<b>V-Shaped Revenue Pattern</b>	Businesses that show a decline of an aggregate of 8.5% or more in total revenues over a period of three consecutive months between May 2010 and December 2010 compared to the same months in their chosen Benchmark Period and a later increase of an aggregate of 5% or more in total revenues over the same period of three consecutive months in 2011 compared to 2010.	Businesses that show a decline of an aggregate of 15% or more in total revenues over a period of three consecutive months between May 2010 and December 2010 compared to the same months in their chosen Benchmark Period and a later increase of an aggregate of 10% or more in total revenues over the same period of three consecutive months in 2011 compared to 2010.
<b>Modified V-Shaped Revenue Pattern</b>	Businesses with total business revenue showing a decline of an aggregate of 5% or more in total revenues over a period of three consecutive months between May 2010 and December 2010 compared to the same months in their chosen Benchmark Period and a later increase of an aggregate of 5% or more in total revenues over the same period of three consecutive months in 2011 compared to 2010.	Businesses with total business revenue showing a decline of an aggregate of 10% or more in total revenues over a period of three consecutive months between May 2010 and December 2010 compared to the same months in their chosen Benchmark Period selected by the claimant and a later increase of an aggregate of 7% or more in total revenues over the same period of three consecutive months in 2011 compared to 2010.
<b>Decline-Only Revenue Pattern</b>	Businesses that show (a) a decline of an aggregate of 8.5% or more in revenues over a period of three consecutive months between May 2010 and December 2010 compared to the same months in their chosen Benchmark Period selected by the claimant, and (b) documentation identifying factors outside the control of the claimant that prevented the recovery of revenues in 2011 and (c) one of the following: (1) proof of a decline of 10% in the share of total revenue for non-local customers, or (2) proof of a decline of 10% in the share of total revenue for customers in Economic Loss Zones A, B, and C, or (3) proof of Spill-related cancellations.	Businesses that show a (a) decline of an aggregate of 15% or more in revenues over a period of three consecutive months between May 2010 and December 2010 compared to the same months in their chosen Benchmark Period selected by the claimant without a recovery in the corresponding months of 2011 and (b) documentation identifying factors outside the control of the claimant that prevented the recovery of revenues in 2011 and (c) one of the following: (1) proof of a decline of 10% in the share of total revenue for non-local customers, or (2) proof of a decline of 10% in the share of total revenue of customers in Economic Loss Zones A, B, and C, or (3) proof of Spill-related cancellations.

**Businesses Located in Economic Loss Zones B or C Satisfying Causation Based on Revenues:** Any business not entitled to the Causation Presumption and located in Economic Loss Zones B or C may qualify for compensation where revenue fluctuations demonstrate a Spill-related effect. Identify the test below that applies to your business and provide the requisite documentation to satisfy the test.

**(b) V-Shaped Revenue Pattern:** If your business satisfies a **V-Shaped Revenue Pattern**, and your loss occurred in Economic Loss Zones B or C, submit the following:

- |                          |  |
|--------------------------|--|
| <input type="checkbox"/> | <p>(1) Monthly financial statements or other documentation proving an aggregate decline of 8.5% or more in total revenues over a period of three consecutive months between May 2010 and December 2010 compared to the same months in the Benchmark Period selected by the claimant; and</p> <p>(2) Monthly financial statements or other documentation proving an increase of an aggregate of 5% or more in total revenues over the same period of three consecutive months in 2011 compared to 2010.</p> |
|--------------------------|--|

**(c) Modified V-Shaped Revenue Pattern:** If your business satisfies a **Modified V-Shaped Revenue Pattern**, and your loss occurred in Economic Loss Zones B or C, submit the following:

- |                          |  |
|--------------------------|--|
| <input type="checkbox"/> | <p>(1) Monthly financial statements or other documentation proving an aggregate decline of 5% or more in total revenues over a period of three consecutive months between May 2010 and December 2010 compared to the same months in the Benchmark Period selected by the claimant; and</p> <p>(2) Monthly financial statements or other documents proving an increase of an aggregate of 5% or more in total revenues over the same period of three consecutive months in 2011 compared to 2010.</p> |
|--------------------------|--|

**In addition, check the box next to one or more of the following tests and provide the associated documentation:**

- |                          |   |
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| <input type="checkbox"/> | <p>(3) <b>Non-local Customer Test:</b> Provide monthly financial statements or other documentation proving a decline of 10% in the share of total revenue generated by <b>Non-local Customers</b> (customers who reside more than 60 miles from your business's location) over the same period of three consecutive months from May-December 2010 as selected by claimant compared to the same three consecutive month period in 2009, as documented by:</p> <ul style="list-style-type: none"> <li>(a) Customer credit card receipts or other contemporaneously-maintained records of payment; or</li> <li>(b) Customer registration logs (<i>e.g.</i>, hotel registries); or</li> <li>(c) Documentation maintained in the ordinary course of business that lists customers by location and monthly sales associated with those customers; or</li> <li>(d) Business documents reflecting contemporaneous recording of receipts or invoices listing customers by location.</li> </ul> |
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| <input type="checkbox"/> | <p>(4) <b>Customers in Economic Loss Zones A, B or C Test:</b> If your business has customers in <b>Economic Loss Zones A, B, or C</b>, provide monthly financial statements or other documentation proving a decline of 10% in the share of total revenue generated by customers located in Economic Loss Zones A, B, and C over the same period of the three consecutive months from May 2010 to December 2010 as selected by claimant compared to the same three consecutive month period in 2009, as documented by one of the following:</p> <ul style="list-style-type: none"> <li>(a) Customer credit card receipts or other contemporaneously maintained records of payment; or</li> <li>(b) Customer registration logs (<i>e.g.</i>, hotel registries); or</li> <li>(c) Documentation maintained in the ordinary course of business that lists customers by location and monthly sales associated with those customers; or</li> <li>(d) Business documents reflecting contemporaneous recording of receipts or invoices listing customers by location.</li> </ul> |
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| <input type="checkbox"/> | <p>(5) <b>Contract Cancellation:</b> Provide contemporaneous written evidence of the cancellation of a contract as a direct result of the Spill that your business was not able to replace. Such evidence only establishes causation for the specific contract.</p> |
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**(d) Decline-Only Revenue Pattern:** If your business satisfies a **Decline-Only Revenue Pattern**, and your loss occurred in Economic Loss Zones B or C, submit the following:

- (1) Monthly financial statements or other documentation proving an aggregate decline of 8.5% or more in revenues over a period of three consecutive months between May 2010 and December 2010 compared to the same months in the Benchmark Period selected by the claimant; and
- (2) Specific documentation identifying factors outside of your business's control that prevented the recovery of revenues in 2011, such as: the entry of a competitor in 2011; bankruptcy of a significant customer in 2011; nearby road closures affecting your business; unanticipated interruption resulting in closure of your business; product/service replacement by customer; or loss of financing and/or reasonable terms of renewal; and one of the following:

**In addition, check the box next to one or more of the following tests and provide the associated documentation:**

- (3) **Non-local Customer Test:** Monthly financial statements or other documentation proving a decline of 10% in the share of total revenue generated by **Non-local Customers** (customers who reside more than 60 miles from your business location) over the same period of three consecutive months from May 2010 to December 2010 compared to the same three consecutive month period in 2009, as reflected in:
- (a) Customer credit card receipts or other contemporaneously maintained records of payment; or
  - (b) Customer registration logs (*e.g.*, hotel registries); or
  - (c) Documentation maintained in the ordinary course of business that lists customers by location and monthly sales associated with those customers; or
  - (d) Business documents reflecting contemporaneous recording of receipts or invoices listing customers by location.

- (4) **Customers in Economic Loss Zones A, B, and C Test:** Proof of a decline of 10% in the share of total revenue generated for customers in **Economic Loss Zones A, B, and C** over the same period of three consecutive months from May 2010 to December 2010 compared to the same three consecutive month period in 2009, as reflected in:
- (a) Customer credit card receipts or other contemporaneously maintained records of payment; or
  - (b) Customer registration logs (*e.g.*, hotel registries); or
  - (c) Documentation maintained in the ordinary course of business that lists customers by location and monthly sales associated with those customers; or
  - (d) Business documents reflecting contemporaneous recording of receipts or invoices listing customers by location.

**Businesses Located in Economic Loss Zone D Satisfying Causation Based on Revenues:** Any business not entitled to the Causation Presumption and located in Economic Loss Zone D may qualify for compensation where revenue fluctuations demonstrate a Spill-related effect. Identify the test below that applies to your business and provide the requisite documentation to satisfy that test.

**(e) V-Shaped Revenue Pattern:** If your business satisfies a **V-Shaped Revenue Pattern**, and your loss occurred in Economic Loss Zone D, submit the following:

- (1) Monthly financial statements or other documentation proving an aggregate decline of 15% or more in total revenues over a period of three consecutive months between May 2010 and December 2010 compared to the same months in the Benchmark Period selected by the claimant; and
- (2) Monthly financial statements or other documentation proving an increase of an aggregate of 10% or more in total revenues over the same period of three consecutive months in 2011 compared to 2010.

**(f) Modified V-Shaped Revenue Pattern:** If your business satisfies a **Modified V-Shaped Revenue Pattern**, and your loss occurred in Economic Loss Zone D, submit the following:

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| <input type="checkbox"/> | <p>(1) Monthly financial statements or other documentation proving an aggregate decline of 10% or more in total revenues over the same period of three consecutive months between May 2010 and December 2010 compared to the same months in the Benchmark Period selected by the claimant; and</p> <p>(2) Monthly financial statements or other documents proving an increase of an aggregate of 7% or more in total revenues over the same period of three consecutive months in 2011 compared to 2010.</p> |
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**In addition, check the box next to one or more of the following tests and provide the associated documentation:**

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| <input type="checkbox"/> | <p>(3) <b>Non-local Customer Test:</b> Provide monthly financial statements other documentation proving a decline of 10% in the share of total revenue generated by <b>Non-local Customers</b> (customers who reside more than 60 miles from your business location) over the same period of three consecutive months from May 2010 to December 2010 as selected by claimant compared to the same three consecutive month period in 2009, as documented by:</p> <ul style="list-style-type: none"> <li>(a) Customer credit card receipts or other contemporaneously maintained records of payment; or</li> <li>(b) Customer registration logs (<i>e.g.</i>, hotel registries); or</li> <li>(c) Documentation maintained in the ordinary course of business that lists customers by location and monthly sales associated with those customers; or</li> <li>(d) Business documents reflecting contemporaneous recording of receipts or invoices listing customers by location.</li> </ul> |
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| <input type="checkbox"/> | <p>(4) <b>Customers in Economic Loss Zones A, B, and C Test:</b> If your business has customers in <b>Economic Loss Zones A, B, and C</b>, provide monthly financial statements or other documentation proving a decline of 10% in the share of total revenue generated by customers located in Economic Loss Zones A, B, and C over the same period of the three consecutive months from May – December 2010 as selected by claimant compared to the same three consecutive month period in 2009, as documented by one of the following:</p> <ul style="list-style-type: none"> <li>(a) Customer credit card receipts or other contemporaneously maintained records of payment; or</li> <li>(b) Customer registration logs (<i>e.g.</i>, hotel registries); or</li> <li>(c) Documentation maintained in the ordinary course of business that lists customers by location and monthly sales associated with those customers; or</li> <li>(d) Business documents reflecting contemporaneous recording of receipts or invoices listing customers by location.</li> <li>(e) Provide contemporaneous written evidence of the cancellation of a contract as a direct result of the Spill that your business was not able to replace.</li> </ul> |
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| <input type="checkbox"/> | <p>(5) <b>Contract Cancellation:</b> Provide contemporaneous written evidence of the cancellation of a contract as a direct result of the Spill that your business was not able to replace. Such evidence only establishes causation for the specific contract.</p> |
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**(g) Decline-Only Revenue Pattern:** If your business satisfies a **Decline-Only Revenue Pattern**, and your loss occurred in Economic Loss Zone D, submit the following:

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- (1) Monthly financial statements or other documentation proving an aggregate decline of 15% or more in total revenues over a period of three consecutive months between May-December 2010 compared to the same months in the Benchmark Period selected by the claimant without a recovery in the corresponding months of 2011; and
  - (2) Specific documentation identifying factors unrelated to the Spill, occurring after April 20, 2010 and outside your control that prevented the recovery of revenues in 2011, such as: the entry of a competitor in 2011; bankruptcy of a significant customer in 2011; nearby road closures affecting your business; unanticipated interruption resulting in closure of your business; product/service replacement by customer; or loss of financing and/or reasonable terms of renewal; and one of the following.

**In addition, check the box next to one or more of the following tests and provide the associated documentation:**

- 
- (3) **Non-local Customer Test:** Provide monthly financial statements other documentation proving a decline of 10% in the share of total revenue generated by **Non-local Customers** (customers who reside more than 60 miles from your business location) over the same period of three consecutive months from May 2010 to December 2010 as selected by claimant compared to the same three consecutive month period in 2009, as documented by:
- (a) Customer credit card receipts or other contemporaneously maintained records of payment; or
  - (b) Customer registration logs (*e.g.*, hotel registries); or
  - (c) Documentation maintained in the ordinary course of business that lists customers by location and monthly sales associated with those customers; or
  - (d) Business documents reflecting contemporaneous recording of receipts or invoices listing customers by location.

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- (4) **Customers in Economic Loss Zones A, B, and C Test:** If your business has customers in **Economic Loss Zones A, B, and C**, provide monthly financial statements or other documentation proving a decline of 10% in the share of total revenue generated by customers located in Economic Loss Zones A, B, and C over the same period of the three consecutive months from May 2010 to December 2010 as selected by claimant compared to the same three consecutive month period in 2009, as documented by one of the following
- (a) Customer credit card receipts or other contemporaneously maintained records of payment; or
  - (b) Customer registration logs (*e.g.*, hotel registries); or
  - (c) Documentation maintained in the ordinary course of business that lists customers by location and monthly sales associated with those customers; or
  - (d) Business documents reflecting contemporaneous recording of receipts or invoices listing customers by location.
  - (e) Provide contemporaneous written evidence of the cancellation of a contract as a direct result of the Spill that your business was not able to replace.

**(h) Seafood Retailer in Economic Loss Zone D Showing Profit Decline:** A business claimant that meets the definition of a Seafood Retailer and is located in Economic Loss Zone D may also prove causation by submitting both of the following:

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- (1) Receipts or other purchasing documentation proving that purchase of Gulf of Mexico harvested seafood from vendors located in Economic Loss Zones A, B, or C represented at least 10% of food costs during 2009, as reflected in historical purchase orders and/or invoices; *and*
  - (2) Monthly financial statements or other documentation proving a decline of 7.5% in gross profit (gross sales less cost of goods sold) over a period of three consecutive months between May 2010 and December 2010 compared to the same months in 2009.

**Businesses in Economic Loss Zones B, C, or D Spill-Related Cancellations or Proxy Claimant:** Any business not entitled to the Causation Presumption and located in Economic Loss Zones B, C or D may qualify for compensation where the claimant can provide proof of causation through Spill-related cancellations.

**(i) Economic Loss Zones B, C, or D Spill Related Cancellations:** Any business which is not entitled to the causation presumption may also prove causation for Spill-related contract and reservation cancellations and be compensated for losses related to those cancellations. Two types of proof may be submitted, check the type which you are submitting:

(1) Contemporaneous written evidence of Spill-related reservation cancellations (*i.e.*, letters, emails, hotel logs for the relevant time, or a Sworn Written Statement from an independent third party citing the Spill as the reason for cancellation) that the claimant was unable to rebook, together with copies of all corresponding contracts. The reservation must have been in place on April 20, 2010, and was to be performed between April 21, 2010, and December 31, 2010, but was canceled between April 21, 2010, and December 31, 2010; or

**To obtain a copy of the Business Economic Loss Spill-Related Reservation Cancellation Third Party Sworn Written Statement (SWS-20), go to [www.deepwaterhorizonsettlements.com](http://www.deepwaterhorizonsettlements.com), or call toll free at 1-800-353-1262.**

(2) Contemporaneous written evidence of the cancellation of a contract as a direct result of the Spill that claimant was not able to replace, together with copies of all corresponding contracts. In the absence of contemporaneous written evidence, the claimant must present a Sworn Written Statement from an independent third party affirming that the cancellation was Spill-related. The contract must have been in place on April 20, 2010, and was to be performed between April 21, 2010, and December 31, 2010, but was canceled between April 21, 2010, and December 31, 2010; and

**To obtain a copy of the Business Economic Loss Spill-Related Contract Cancellation Third Party Sworn Written Statement (SWS-21), go to [www.deepwaterhorizonsettlements.com](http://www.deepwaterhorizonsettlements.com), or call toll free at 1-800-353-1262.**

**In addition, you must also submit the following documentation:**

(3) Contemporaneous evidence that the Canceled Contract or Reservation was not replaced. If no such documentation exists, the claimant may provide a Sworn Written Statement (1) stating that no such contemporaneous written evidence exists, (2) describing the claimant's efforts to replace the Canceled Contract or Canceled Reservation, and (3) describing the extent to which the claimant was not able to replace the Canceled Contract or Canceled Reservation; and

**To obtain a copy of the Business Economic Loss Non-Replaced Spill-Related Reservation or Contract Cancellation Claimant Sworn Written Statement (SWS-26), go to [www.deepwaterhorizonsettlements.com](http://www.deepwaterhorizonsettlements.com), or call toll free at 1-800-353-1262.**

(4) Documentation establishing revenue (including any food, beverage, or other ancillary revenue) expected in connection with that Canceled Contract and/or Canceled Reservation and one of the following:  
(a) Documentation establishing variable expenses (including any variable expenses related to any food, beverages or other ancillary revenues) incurred in connection with prior events which were comparable in terms of type, size, and revenue and took place after January 1, 2007; or  
(b) Documentation establishing the total revenue and total variable expense for the claimant's business for the period May 1, 2009, through December 31, 2009; and

(5) Documentation establishing any cancellation fees, non-refundable deposits, or other amounts received by the claimant in connection with the cancellation; and

(6) Listing of any liquidation or salvage value of any remaining inventory related to the cancellation which remains unsold as of the claim filing date; and

(7) Details regarding any Replacement Contract(s) or Replacement Reservation(s), if relevant. Include copies of relevant Replacement Contracts and Replacement Reservations stating the terms of each contract and documents establishing projected and actual revenues and variable expenses related to each Replacement Contract or Replacement Reservation. Provide the basis for such amounts and any corresponding documentation.



**(j) Economic Loss Zones B, C and D Proxy Claimant:** A business claimant with an annual revenue of \$75,000 or less that is not entitled to the Causation Presumption may also prove causation by submitting proof that it is on a property that is in close proximity to the property of a separate business claimant in the Settlement Program that has established causation ("Causation Proxy Claimant"). Claimants with an annual revenue of \$75,000 or less seeking to establish causation on the basis of a Causation Proxy Claimant must provide all of the following documentation:

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| <input type="checkbox"/> | <p>(1) A Sworn Written Statement from the claimant documenting the following:</p> <ul style="list-style-type: none"><li>(a) Contact information and verification of status in the Settlement Program of the Causation Proxy Claimant to be used by the claimant to satisfy causation; and</li><li>(b) Information sufficient for the Claims Administrator to determine that a causal relationship exists between the claimant's financial performance and the financial performance of the Causation Proxy Claimant; and</li><li>(c) Proximity of the claimant to the Causation Proxy Claimant (must be within 100 yards for Non-Rural Claimants and within one-quarter mile for Rural Claimants).</li></ul> |
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**To obtain a copy of the Business Economic Loss Proximity to Another MDL 2179 Business Claimant Sworn Written Statement (SWS-23), go to [www.deepwaterhorizonsettlements.com](http://www.deepwaterhorizonsettlements.com), or call toll free at 1800-353-1262.**

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| <input type="checkbox"/> | <p>(2) A Sworn Written Statement from the Causation Proxy Claimant authorizing the claimant's use of the Causation Proxy Claimant's documentation to satisfy causation.</p> |
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**To obtain a copy of the Business Economic Loss Causation Proxy Claimant Sworn Written Statement (SWS-24), go to [www.deepwaterhorizonsettlements.com](http://www.deepwaterhorizonsettlements.com), or call toll free at 1-800-353-1262.**

**E. Documents Required for Claimants Seeking Reimbursement for Claimant Accounting Support Services**

All claimants seeking reimbursement for Claimant Accounting Support Services must submit the following documents:

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| <input type="checkbox"/> | <p>(1) Claimant Accounting Support Sworn Written Statement.</p> |
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**To obtain a copy of the Claimant Accounting Support Sworn Written Statement (SWS-38), go to [www.deepwaterhorizonsettlements.com](http://www.deepwaterhorizonsettlements.com), or call toll free at 1-800-353-1262.**

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| <input type="checkbox"/> | <p>(2) Time sheet prepared by the claimant's accountant itemizing the following to establish the reasonableness of the Claimant Accounting Support Services fees:</p> <ul style="list-style-type: none"><li>(a) Date;</li><li>(b) Person performing the work; and</li><li>(c) Billing rate of the person performing the work.</li></ul> |
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