

LEGAL NOTICE

**DELL OPTIONAL SERVICE CONTRACT
RHODE ISLAND TAX SETTLEMENT**

Long, et al. v. Dell Inc., et al.
Rhode Island Superior Court (Providence County) Civil Action No.: PC 03-2636

NOTICE OF CLASS ACTION SETTLEMENT

If you are a consumer and purchased one or more Optional Service Contracts covering computer hardware sold by Dell, purchased the contracts primarily for personal, family, or household use, and paid Rhode Island sales or use tax on such service contract(s), you may be eligible to get a payment from a class action settlement.

IMPORTANT: PLEASE READ THIS NOTICE CAREFULLY AND IN ITS ENTIRETY. A SETTLEMENT HAS BEEN PROPOSED IN PENDING CLASS ACTION LITIGATION THAT MAY AFFECT YOUR RIGHTS. A RHODE ISLAND COURT AUTHORIZED THIS NOTICE. THIS IS NOT A SOLICITATION FROM A LAWYER.

THE DEADLINE FOR SUBMITTING CLAIMS UNDER THIS SETTLEMENT IS JANUARY 19, 2017

This Notice answers the following questions:

- 1. Why should I read this Notice? PAGE 2
- 2. What is this lawsuit about? PAGE 2
- 3. How much money can I receive? PAGE 2
- 4. How do I file a claim?..... PAGES 2-3
- 5. Why is this a class action? PAGE 3
- 6. How do I know if I am in the Settlement Class? PAGE 3
- 7. Are there exceptions to being included in the class? PAGE 3
- 8. What does the proposed settlement provide? PAGES 3-4
- 9. What are my options for participating or not participating in the Settlement? PAGE 4
- 10. May I dispute the amount of money I am entitled to receive under the settlement? PAGE 4
- 11. What rights am I giving up to stay in the Settlement Class? PAGE 5
- 12. How do I exclude myself from the Settlement Class? PAGE 5
- 13. Do I have a lawyer in the case? PAGE 5
- 14. How will the lawyers be paid?..... PAGE 5
- 15. How do I object to, or comment on, the Settlement? PAGES 5-6
- 16. When and where will the Court decide whether to approve the Settlement? PAGE 6
- 17. Where can I get additional information? PAGE 6

**QUESTIONS? EMAIL INFO@RHODEISLANDTAXSETTLEMENT.COM,
OR VISIT WWW.RHODEISLANDTAXSETTLEMENT.COM**

1. WHY SHOULD I READ THIS NOTICE?

You may have purchased and paid monies as tax on one or more Optional Service Contracts, as defined below, purchased from Dell sometime between May 16, 1993 and December 31, 2011. The monies you paid as tax on service contract purchases were remitted to the Rhode Island Department of Revenue (“DOR”). You have a right to know about a proposed settlement of a lawsuit involving the service contracts, and about your options, before the Superior Court decides whether to approve the settlement. If the settlement is given final approval, you may be eligible, upon the submission of a valid Claim Form, to obtain a payment for some or all monies you paid as tax on your purchases of the Optional Service Contracts according to the terms of the settlement. This Notice explains the class action, the proposed settlement, your legal rights, what benefits are available, who is eligible for them, and how the benefits will be distributed.

2. WHAT IS THE LAWSUIT ABOUT?

In the lawsuit, *Long, et al. v. Dell Inc., et al.*, Civil Action No. PC 03-2636, (“the Lawsuit”), pending in the Superior Court of Providence County, Plaintiff Julianne Ricci (“Plaintiff”), for herself and all other consumers who purchased and paid tax on Optional Service Contracts sold by Dell, sued Defendants Dell Inc., Dell Marketing Limited Partnership (“DMLP”), Dell Catalog Sales Limited Partnership (“DCSLP”), BancTec, Inc. (“BancTec”), and QualxServ LLC (“QualxServ”), to recover the monies paid as tax on such Optional Service Contracts.

Plaintiff alleged that Defendants violated Rhode Island law by, among other things, charging and collecting money as Rhode Island use tax on purchases of Optional Service Contracts, for which Plaintiff claimed no such tax was due. Defendants denied the allegations and claimed that they were adhering to Rhode Island tax law. In response to the Lawsuit, Defendants also filed tax refund claims with DOR for the monies remitted to the State of Rhode Island as sales or use tax on those service contract purchases.

“Optional Service Contract” is defined as any Optional Agreement (i.e., a service agreement, the purchase of which was not required in order to purchase the computer hardware covered by such service agreement) sold by one or more of Defendants providing for repair and/or replacement services, including parts and/or labor, covering computer hardware. “Optional Service Contract” shall include, without limitation, technical support service contracts, on-site repair service contracts, remote repair service contracts, and “CompleteCare” service contracts.

3. HOW MUCH MONEY CAN I RECEIVE?

The tax payment made by consumers varied, depending on the price and number of Optional Service Contracts purchased. The tax payment for any single Optional Service Contract was between approximately \$2 and \$30; but for consumers who purchased many Optional Service Contracts, the tax payments may be much more. For each individual consumer identified by a Dell customer number, an Individual Settlement Amount will be calculated. The Individual Settlement Amount represents the sum of all tax payments on Optional Service Contracts covered by the settlement for that Dell customer number, as maintained in Dell’s records. For Dell Claims, which concern transactions made between May 16, 1993 and September 30, 2001, Dell will pay the Individual Settlement Amount to the Settlement Class Member without interest. For DOR Claims, which concern transactions made between October 1, 2001 and December 31, 2011, DOR will pay the Individual Settlement Amount plus interest to the Settlement Class Member. If the sum of all Individual Settlement Amounts (including interest) payable as timely and valid DOR Claims exceeds \$700,000.00, the payment on each such DOR Claim will be prorated accordingly.

4. HOW DO I FILE A CLAIM?

To file a Claim Form, please visit www.RhodeIslandTaxSettlement.com and follow the instructions provided. You will need your Dell Claim Number or DOR Claim Number, password, and other information to file a claim. To assist you in filing a claim, you should have been mailed a Short Form Notice and Individual Summary, which is pre-printed with your name, the Dell Claim Number or DOR Claim Number assigned to you, a password, and your Dell Individual Settlement Amount or DOR Individual Settlement Amount as reflected in Dell’s business records for the individual Dell Claim Number or DOR Claim Number assigned. Please note that some repeat customers may have been assigned more than one Dell Claim Number and/or DOR Claim Number and, therefore, will have been sent more than one Short Form Notice and Individual Summary. To ensure full compensation under this settlement, you must submit a Claim Form for each Dell

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Claim Number and DOR Claim Number assigned to you. If you did not receive a Short Form Notice and Individual Summary and believe that you purchased Optional Service Contracts from Dell and paid tax thereon between May 16, 1993, and December 31, 2011, please email the Claims Assistance Email Inbox at info@RhodeIslandTaxSettlement.com.

5. WHY IS THIS A CLASS ACTION?

In a class action lawsuit, one or more people called a Class Representative sue on behalf of a Class of others who have similar claims. A Rhode Island Superior Court judge (the “Judge”) presides over this class action and resolves the issues for everyone in the Class except for those who choose to exclude themselves. On November 13, 2015, the Judge entered an Order conditionally certifying Plaintiff’s claims against Defendants as a class action for settlement purposes, giving preliminary approval to the settlement, appointing Plaintiff as the Class Representative and appointing Plaintiff’s counsel as Class Counsel.

6. HOW DO I KNOW IF I AM IN THE SETTLEMENT CLASS?

IF YOU RECEIVED IN THE MAIL A SHORT FORM NOTICE AND INDIVIDUAL SUMMARY ADDRESSED TO YOU, THEN DELL’S RECORDS REFLECT THAT YOU MADE ONE OR MORE OPTIONAL SERVICE CONTRACT PURCHASES THAT MAY ENTITLE YOU TO COMPENSATION UNDER THE SETTLEMENT AGREEMENT. If you did not receive notice by mail, you may still be a member of the Settlement Class if you are a Consumer, as defined herein, (a) who purchased from one or more of Defendants at least one Optional Service Contract at any time from May 16, 1993 through December 31, 2011, (b) whose “ship-to” address for such purchase was a location in the State of Rhode Island, (c) who paid any amount of money denominated as a “tax” calculated in whole or in part on the charge for the purchase of such Optional Service Contract, and (d) who did not receive from any of Defendants a refund of such “tax” in connection with a return of the computer hardware or otherwise. “Consumer” means a natural person who made a purchase of an Optional Service Contract primarily for personal, family, or household purposes.

The Optional Service Contracts at issue here provided for repair and/or replacement services, including parts and/or labor, covering computer hardware sold by DMLP or DCSLP, the purchase of which was not required for the purchase of the computer hardware the service contract covered. These Optional Service Contracts include contracts for which DMLP is the obligor, and contracts sold by DMLP or DCSLP as agent for BancTec or QualxServ. Among the Optional Service Contracts included in this settlement are technical support service contracts, on-site repair service contracts, remote repair service contracts, and “CompleteCare” contracts.

7. ARE THERE EXCEPTIONS TO BEING INCLUDED IN THE CLASS?

Specifically excluded from the Settlement Class are: all Rhode Island State Court Judges and their respective immediate families; Defendants, any parent, subsidiary or affiliate of any of Defendants; any entity in which any of Defendants has a controlling interest; and Defendants’ officers, directors, employees, counsel of record in this action, and their respective immediate families.

You are also not a member of the Settlement Class if you have been paid a refund, or otherwise have been credited by Dell, in the full amount of the “tax” paid on the Optional Service Contract(s) covered by the settlement.

8. WHAT DOES THE PROPOSED SETTLEMENT PROVIDE?

Payables Database. Dell has agreed to compile from Dell’s records a database identifying all transactions wherein a Settlement Class Member paid monies as “tax” on one or more Optional Service Contracts covered by the settlement.

Notice to Purchasers. Dell has agreed to provide to Settlement Class Members notice of the proposed settlement by a variety of means, including individual postal mailing, newspaper publication, and the establishment of a settlement website, www.RhodeIslandTaxSettlement.com.

Claims for Refund. Settlement Class Members who wish to obtain compensation under this settlement must submit a Claim Form. Claim Forms may be filed via the website, www.RhodeIslandTaxSettlement.com. To be eligible for compensation, Claim Forms must be submitted **on or before January 19, 2017**. Consumers who believe that they are Settlement Class Members, but who have not received a Short Form Notice and Individual Summary, may contact the Claims Assistance Email Inbox at info@RhodeIslandTaxSettlement.com to request one. **Settlement Class Members who fail to submit a valid Claim Form on or before January 19, 2017, shall have waived their rights to payments under this settlement.**

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Settlement Checks to Settlement Class Members Who Submit Valid Claims. Each Settlement Class Member who files one or more timely and valid Claim Forms shall be eligible for compensation in an amount or amounts representing the sum of the Settlement Class Member's validated claims as calculated pursuant to the terms of the Settlement Agreement and as described in the answer to Question 3 above. Dell shall be responsible for paying all settlement amounts for Dell Claims, and DOR shall be responsible for paying all such settlement amounts for DOR Claims, plus interest. Some Settlement Class Members may have been assigned one or more customer numbers by Dell and, therefore, upon the submission of valid Dell Claim Forms and/or DOR Claim Forms, may receive more than one settlement check. Eligible Settlement Class Members will not receive payment until after the Judge gives final approval to the settlement. If the Judge refuses to finally approve the settlement, there will be no payment. The Judge will hold a Final Hearing on December 9, 2016, at 9:30 a.m., to decide whether to approve the settlement. If the Judge approves the settlement, there may be appeals that could delay your payment, perhaps for more than a year. Please be patient.

Offsets for Debts by the State of Rhode Island. **DOR will offset against any refund to which a Settlement Class Member would otherwise be entitled any amounts that DOR has the right to offset under Rhode Island laws, except DOR will not offset any amount of unpaid use tax on a Settlement Class Member's purchase of Dell hardware. Such offset may reduce or completely consume the amount to be received by the Settlement Class Member.**

9. WHAT ARE MY OPTIONS FOR PARTICIPATING OR NOT PARTICIPATING IN THE SETTLEMENT?

1. **You may file a claim NO LATER THAN January 19, 2017**, by visiting the settlement website, www.RhodeIslandTaxSettlement.com and following the instructions for submitting a claim. The information at the top of the Short Form Notice and Individual Summary contains the information you will need to commence the process of submitting a claim for compensation for the pre-printed Dell Claim Number or DOR Claim Number. **If your claim is valid and timely filed, you may be compensated up to the full amount of your tax payment(s). DOR Claims are also entitled to interest. DOR Claims also may be reduced pursuant to the terms of the Settlement Agreement as explained in the answer to Question 3 above. You will be considered part of the Settlement Class, you will be bound by the Court's decisions and judgment, and you will lose the right to sue Defendants on your own regarding any of the claims that are now or were alleged in the Lawsuit, including any claims arising out of the payment of monies as Rhode Island tax on purchases of Optional Service Contracts covered by the settlement.**

2. You may exclude yourself from the Settlement Class and keep your right to sue Defendants on your own regarding any claims arising out of the payment of monies as Rhode Island tax on purchases of Optional Service Contracts. To do so, you must mail a letter saying that you want to be excluded from the Settlement Class. Include your name, address, and signature. **If you want to be excluded from the Settlement Class, you must mail your exclusion request, postmarked no later than November 9, 2016, to this address:**

Long v. Dell Litigation
Settlement Administrator
P.O. Box 3145
Portland, OR 97208-3145

If you mail a valid exclusion request no later than November 9, 2016, the Court will exclude you from the Settlement Class. **Please note: If you mail a timely and valid request for exclusion, you should not submit a Claim Form, you will not receive any settlement compensation, and you may not object to the settlement.**

3. **You may do nothing, in which case you will not receive any settlement compensation, but you will lose the right to sue Defendants on your own regarding any claims arising out of the payment of monies as Rhode Island tax on Optional Service Contracts. You will be considered part of the Settlement Class, you will be bound by the Court's decisions and judgment, and you will lose the right to sue Defendants on your own regarding any of the claims that are now or were alleged in the Lawsuit, including any claims arising out of the payment of monies as Rhode Island tax on purchases of Optional Service Contracts covered by the settlement.**

10. MAY I DISPUTE THE AMOUNT OF MONEY I AM ENTITLED TO RECEIVE UNDER THE SETTLEMENT?

The Settlement Agreement provides that a Class Member may invoke a dispute resolution process. The specific details of the process are contained in the Settlement Agreement, a copy of which is available by visiting www.RhodeIslandTaxSettlement.com. Class Members in need of assistance with a dispute may contact the Claims Assistance Email Inbox at info@RhodeIslandTaxSettlement.com.

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11. WHAT RIGHTS AM I GIVING UP TO STAY IN THE SETTLEMENT CLASS?

Unless you exclude yourself from the Class in writing, you will be a Settlement Class Member, whether or not you submit a Claim Form. All Settlement Class Members who do not request exclusion will then be bound by any judgment that is entered in the Lawsuit. If the Judge approves the settlement, Settlement Class Members cannot be a part of any other lawsuit against the Defendants for any claims arising out of the payment of monies as Rhode Island tax on purchases of Optional Service Contracts. Upon approval of the settlement, all of the Judge's orders will apply to Settlement Class Members.

12. HOW DO I EXCLUDE MYSELF FROM THE SETTLEMENT CLASS?

If you don't want a refund from this settlement, but you want to keep the right to sue Defendants on your own about the tax collected on Optional Service Contracts, then the Judge may exclude you from the Settlement Class upon your request. To exclude yourself, you must mail a letter saying that you want to be excluded from the Settlement Class. Include your name, address, and signature. You must mail your exclusion request, postmarked no later than November 9, 2016, to this address:

Long v. Dell Litigation
Settlement Administrator
P.O. Box 3145
Portland, OR 97208-3145

If you mail your valid exclusion request no later than November 9, 2016, the Judge will exclude you from the Settlement Class.

If you mail a timely and valid request for exclusion, you should not submit a Dell Claim or a DOR Claim, you will not receive any settlement payment, and you may not object to the settlement. If you mail a timely and valid request for exclusion, you will not be legally bound by anything that happens in this lawsuit.

If you want to remain eligible to participate in the settlement as a member of the Settlement Class, you should NOT file a request for exclusion, and the judgment entered by the Court will bind all Settlement Class Members who do not request exclusion.

13. DO I HAVE A LAWYER IN THIS CASE?

The Court appointed the law firms of Ellis & Rapacki LLP, in Boston, Massachusetts and Oliverio & Marcaccio LLP in Providence, Rhode Island as Class Counsel to represent you and other Settlement Class Members. You will not be charged for these lawyers.

You may, if you so desire, enter an appearance through counsel in the Lawsuit. If you want your own lawyer, you may hire one at your own expense.

14. HOW WILL THE LAWYERS BE PAID?

Dell has agreed to pay, in connection with the settlement, attorneys' fees and expenses in an amount not to exceed nine hundred thousand dollars (\$900,000.00). Pursuant to the Settlement Agreement, Dell will also pay an award of \$3,500 to Plaintiff as compensation for her service as Class Representative. No less than sixty (60) days prior to the Final Hearing, Class Counsel will file a motion and ask the Court to approve awards of no more than these amounts, and Defendants and DOR have agreed not to oppose such awards to Class Counsel and to the Class Representative. The award of attorneys' fees and expenses would compensate Class Counsel for their efforts in investigating and litigating the Lawsuit since early 2003, including conducting discovery, litigating several motions in the trial court, three appeals to the Rhode Island Supreme Court, and negotiating the settlement. Any such awards must be approved by the Judge. You will NOT have to pay any judgment, court costs, or attorneys' fees and expenses for participating in this settlement.

15. HOW DO I OBJECT TO, OR COMMENT ON, THE SETTLEMENT?

If you do not exclude yourself from the Settlement Class, you may object to the settlement if you do not like any part of it, or offer any comments you may have about the settlement. You may give reasons why you think the Judge should or should not approve the settlement. You may also object to Class Counsel's application for award of attorneys' fees and costs (which will be filed with the Court and made available on the settlement website,

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www.RhodeIslandTaxSettlement.com, on or before November 9, 2016) The Judge will consider your views. To object or comment, you must send a letter saying that you object to, or wish to comment on, the settlement in *Long, et al. v. Dell Inc., et al.*, Civil Action No. PC 03-2636. Include your name, address, telephone number, signature, and the reason(s) for your objection or comment. Mail your letter to these four different places postmarked no later than **November 9, 2016**:

COURT

Office of the Clerk,
Providence County Superior Court
Licht Judicial Complex
250 Benefit Street
Providence, RI 02903

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Division of Taxation
One Capitol Hill
Providence, RI 02908

16. WHEN AND WHERE WILL THE COURT DECIDE WHETHER TO APPROVE THE SETTLEMENT?

The Judge will hold a Final Hearing to consider whether to approve the settlement. You may attend and ask to speak, but you do not have to do so. The Final Hearing will be conducted on December 9, 2016 at 9:30 a.m. in Courtroom 17 of the Providence County Superior Court, Licht Judicial Complex, 250 Benefit Street, Providence, Rhode Island 02903. At this hearing, the Judge will consider whether the settlement is fair, reasonable, and adequate, and whether it is in the best interests of Settlement Class Members. The Judge may also consider how much to award in fees and expenses to Class Counsel and to the Class Representative. After the hearing, the Judge will decide whether to approve the settlement. We do not know how long these decisions will take.

You need not come to the Final Hearing, as Class Counsel will answer any questions that the Judge may have. If you have filed a timely written objection or comment, the Judge will consider it. You may also pay your own lawyer to attend, but it is not necessary.

The Judge may listen to Settlement Class Members who ask to speak at the Final Hearing. To ask for permission to speak at the Final Hearing, you must send a letter giving your Notice of Intention to Appear in *Long, et al. v. Dell Inc., et al.*, Civil Action No. PC 03-2636. Be sure to include your name, address, telephone number, and your signature. Your Notice of Intention to Appear must be postmarked no later than November 9, 2016, and be mailed to the Clerk of Court, Class Counsel, Defense Counsel, and DOR Counsel at the four addresses listed in the answer to Question 15 above.

17. WHERE CAN I GET ADDITIONAL INFORMATION?

This Notice contains only a summary of the proposed settlement. More details are in the Settlement Agreement, which is available at www.RhodeIslandTaxSettlement.com. Alternatively, you may contact Class Counsel at the address listed in Question 15 above or contact the Claims Assistance Email Inbox at info@RhodeIslandTaxSettlement.com.

A more complete collection of information, including copies of the pleadings, records and other papers on file in the lawsuit, is also available during regular business hours at the Office of the Clerk, Providence County Superior Court, Licht Judicial Complex, 250 Benefit Street, Providence, Rhode Island 02903. **PLEASE DO NOT CALL THE COURT, DOR, OR DELL FOR INFORMATION. IF YOU NEED FURTHER INFORMATION, PLEASE SEND AN EMAIL TO THE CLAIMS ASSISTANCE EMAIL INBOX AT INFO@RHODEISLANDTAXSETTLEMENT.COM.**

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