

TO: All persons who, during the Settlement Class Period, purchased, or were given as a gift a product purchased, from a Wal-Mart Retail Location, Sam’s Club Retail Location, or online from Walmart.com or Samsclub.com for delivery within the United States, to whom Wal-Mart gave a refund or credit, but where the amount of sales tax refunded or credited was less than the full amount of sales tax paid at the time the product was purchased, excluding cases where Wal-Mart provided a product exchange rather than a refund, and further excluding Wal-Mart and its officers and directors.

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

Shaun Brandewie et al. v. Wal-Mart Stores, Inc. Class Action Settlement

Case Name: *Shaun Brandewie, et al. v. Wal-Mart Stores, Inc.*, (Case Number 1:14-CV-00965)

Class Period: May 2, 2010 through July 16, 2015

Deadlines:

- **Objections:** November 18, 2015
- **Exclusions:** December 18, 2015
- **Claim Filing:** December 18, 2015
- **Court Hearing on Fairness of Settlement:** December 17, 2015

More Information:

Brandewie v. Wal-Mart Stores Claims Administrator
 c/o Class Action Administration Inc.
 PO Box 6878
 Broomfield, CO 80021

Toll Free: 1-844-239-6705

www.WalMartSalesTaxSettlement.com

Your Legal Rights and Options in this Settlement:

Submit an online Claim Form	In order to receive a monetary benefit from the settlement, you must complete and submit an online Claim Form at www.WalMartSalesTaxSettlement.com within the time specified.
Exclude Yourself	You have the right to exclude yourself from this settlement. If you exclude yourself you will receive no benefits, but you will not be giving up your legal claims against the defendant.
Object to the Settlement	Write to the Court about why you don’t like the settlement. You may also appear at the fairness hearing. The Court will consider your objections whether or not you appear at the fairness hearing.
Go to the Fairness Hearing	Ask to speak in Court about the fairness of the settlement.
Do Nothing	Get no payment. Give up rights.

These rights and options and the deadlines to exercise them are explained below.

Basic Information

1. What is the purpose of this Notice?

The Court has granted preliminary approval of a class action settlement.

To be a part of this settlement, you must meet the following definition of the Settlement Class:

All persons who, during the Settlement Class Period, purchased, or were given as a gift a product purchased, from a Wal-Mart Retail Location, Sam's Club Retail Location, or online from Walmart.com or Samsclub.com for delivery within the United States, to whom Wal-Mart gave a refund or credit, but where the amount of sales tax refunded or credited was less than the full amount of sales tax paid at the time the product was purchased, excluding cases where Wal-Mart provided a product exchange rather than a refund, and further excluding Wal-Mart and its officers and directors.

This notice explains the lawsuit, the settlement, your legal rights, what benefits are available, who is eligible for them, and how to get them. The Court in charge of the case is the United States District Court for the Northern District of Ohio, and the case is known as *Brandewie, et al. v. Wal-Mart Stores, Inc.*, Case Number 1:14-CV-00965. The people who sued are called the Lead Plaintiffs, and the company they sued, Wal-Mart Stores, Inc., is called the Defendant.

The Court authorized this notice because Settlement Class Members have a right to know about a proposed settlement of this class action lawsuit, and about their options, before the Court decides whether to approve the settlement. If the Court approves it and after objections and appeals are resolved, an administrator appointed by the Court will disburse settlement benefits allowed under the settlement agreement between the parties.

2. What is this lawsuit about?

The lawsuit claims that Wal-Mart at times gave a refund or credit on a product purchased from a Wal-Mart or Sam's Club retail location within the United States or online from Walmart.com or Samsclub.com for delivery within the United States, and the amount of sales tax refunded or credited was less than the full amount of sales tax paid at the time the product was purchased.

Wal-Mart denies any and all liability or wrongdoing with respect to the claims alleged in the lawsuit, but desires to settle the case because a settlement will avoid the risk, expense and distraction of continued litigation.

3. Why is this a class action?

In a class action, one or more people, called Class Representatives (in this case Shaun Brandewie and John A. Newbrough III), sue on behalf of people who have similar claims. All these people are members of the Settlement Class or Settlement Class Members. One court resolves the issues for all Settlement Class Members, except for those who exclude themselves from the Settlement Class.

4. Why is there a settlement?

The Court did not decide in favor of Plaintiffs or Defendant. Instead, both sides agreed to a settlement. That way, they avoid the cost of a trial and the risk, expense and distraction of continued litigation. The Class Representatives and the attorneys think the settlement is best for everyone involved.

Who Is In The Settlement

5. How do I know if I am part of the settlement?

The Court has decided that for settlement purposes, any individual person who purchased, or was given as a gift a product purchased from a Wal-Mart store or Sam's Club within the United States, or on line from Walmart.com or Samsclub.com for delivery within the United States, returned the product, and the amount of sales tax refunded or credited was less than initially paid between May 2, 2010 and July 16, 2015 is considered a Settlement Class Member.

6. Are there exceptions to being included?

Excluded from the Class are cases where Wal-Mart provided a product exchange rather than a refund. Officers and directors of Wal-Mart are also excluded.

7. I'm still not sure if I am included.

If you are still not sure if you are included in the Class, you may speak with a claims specialist by calling the Brandewie v. Wal-Mart Stores Claims Administrator toll-free at 1-844-239-6705.

The Settlement Benefits

8. What does the settlement provide?

The settlement provides for both programmatic and monetary relief:

A. Wal-Mart is automating certain systems so that for return transactions that take place at a Wal-Mart or Sam's Club location with a different tax rate than the purchase transaction, the difference in the tax rates will be automatically calculated. Wal-Mart may implement the automated system in stages, but it is presently anticipated that the automated system will be initiated at all Wal-Mart and Sam's Club locations and for Walmart.com and Samsclub.com by November 1, 2016. Wal-Mart agrees to continue to use this automated system, or a similar solution, for a period of at least three years.

B. Wal-Mart will fund a Class Settlement Amount in the amount of \$5,000,000. The Class Settlement Amount will be used to provide Settlement Class Members with the opportunity to apply for and receive a credit in the form of a gift card (redeemable towards purchases made at Walmart stores, Sam's Club stores, walmart.com, or samsclub.com), pay for administration of the settlement proceeds, pay attorney fees and expenses, and to pay for incentive awards to the Class Representatives. The value of the gift card will be between \$3.00 and \$15.00, depending on the number of claims submitted.

C. In exchange for these settlement benefits, Plaintiffs and each Settlement Class Member who has not validly and timely requested exclusion from the settlement shall be deemed to have fully, finally, and forever released any and all claims against the Defendant relating to the nature of the lawsuit.

9. How much will my payment be?

Each Settlement Class Member is entitled to a credit of at least \$3.00, available on a first-come, first-served basis, until the available fund is exhausted. If the number of claims submitted does not exhaust the available fund, the value of each credit will be increased as funds are available to a maximum of \$15.00. Each Settlement Class Member may only receive one credit no matter how many returns they may have made during the Settlement Class Period.

Questions? Visit www.WalMartSalesTaxSettlement.com or call toll-free 1-844-239-6705.

How You Get A Payment

10. How can I get a payment?

To qualify for a payment from the settlement, you must submit an online Claim Form. To file a Claim Form, visit the settlement website, www.WalMartSalesTaxSettlement.com. You must complete the Claim Form in full and submit to the Claims Administrator **on or before December 18, 2015**. Failure to provide complete and accurate information could result in a denial of your claim. As noted above, payments will be made on a first-come, first-served basis. If the available settlement funds are exhausted before you make your claim, you will not receive any payment, so do not delay.

11. When would I get my payment?

The Court will hold a hearing on December 17, 2015 to decide whether to approve the settlement. If the settlement receives final approval, an electronic gift card will be emailed in a timely manner, provided there are no appeals to the Court's decision. Please be patient.

12. What am I giving up to stay in the Class?

Unless you exclude yourself, you are staying in the Settlement Class, regardless of whether or not you submit a Claim Form. This means that you will be bound by the release of claims set forth in the Settlement Agreement and can't sue, continue to sue, or be part of any other lawsuit against Wal-Mart Stores, Inc. that pertains to the same legal issues in *this* case. It also means that all of the Court's orders will apply to you and legally bind you.

Excluding Yourself From The Settlement

13. How do I exclude myself from the settlement?

If you do not want a payment and do not want to be legally bound by the terms of the settlement, you must exclude yourself by sending a letter saying that you want to be excluded from *Brandewie v. Wal-Mart Stores, Inc.* The letter must contain your name, address, telephone number and your signature. Your request for exclusion must be mailed to the address below, **postmarked no later than December 18, 2015**:

Brandewie v. Wal-Mart Stores Claims Administrator
c/o Class Action Administration, Inc.
PO Box 6878
Broomfield, CO 80021

You cannot exclude yourself on the phone or by e-mail. If you ask to be excluded, you are not eligible to receive any settlement payment, and you cannot object to the settlement; however you will not be legally bound by anything that happens in this lawsuit.

14. If I don't exclude myself, can I sue for the same thing later?

No. Unless you exclude yourself, you give up the right to sue Wal-Mart Stores, Inc. for the same claims that this settlement resolves. If you have a pending lawsuit, speak to your lawyer in that lawsuit immediately. You must exclude yourself from this Class to continue your own lawsuit.

15. If I exclude myself, can I receive payment from this settlement?

No. If you exclude yourself from the settlement, you will no longer be entitled to payment. Do not send in a Claim Form if you also exclude yourself.

The Lawyers Representing You

16. Do I have a lawyer in this case?

The Court has appointed the law firm of Spangenberg Shibley & Liber LLP (www.spanglaw.com) to represent you and other members of the Class. Together, the lawyers are called Class Counsel. You will not be charged for these lawyers. If you want to be represented by your own lawyer, you may hire one at your own expense.

17. How will the lawyers be paid?

Class Counsel will ask the Court to award them attorneys' fees and expenses, and an incentive payment for the Lead Plaintiffs, together totaling \$1,750,000, from the Class Settlement Amount. Wal-Mart will pay the attorneys' fees and expenses as part of the Class Settlement Amount.

The attorneys' fees and expenses requested will be the only payment to Class Counsel for their efforts in achieving this settlement and for their risk in undertaking this representation on a wholly contingent basis. To date, Class Counsel have not been paid for their services in conducting this litigation on behalf of the Lead Plaintiffs and the Class, nor for their substantial expenses.

Objecting To The Settlement

18. How do I tell the Court that I don't like the settlement?

If you're a Settlement Class Member, and have not excluded yourself from the settlement, you can object to the settlement if you don't like any part of it. You can give reasons why you think the Court should not approve it, and the Court will consider your views. To object, you must send a letter to the Court and the Parties saying that you object to the settlement in *Brandewie et al. v. Wal-Mart Stores, Inc.*, Case Number 1:14-CV-00965. Your written objection must include: (a) the name and case number of the Action; (b) your full name and address; (c) an explanation of why you believe the settlement is not in the best interest of the Settlement Class along with any documents that support your objection; (d) legible copies of receipts demonstrating that you are a member of the Settlement Class; and (e) a statement of whether or not you intend to appear at the Fairness Hearing. This objection **must be received** at these three different places and must be **post-marked no later than November 18, 2015**:

Clerk of the Court

ATTN: Case No. 1:14-CV-00965
United States District Court
Northern District of Ohio
Carl B. Stokes U.S. Court House
801 West Superior Avenue
Cleveland, Ohio 44113

Class Counsel

SPANGENBERG SHIBLEY & LIBER LLP
ATTN: Walmart Settlement Objection
1001 Lakeside Avenue, East, Suite 1700
Cleveland, Ohio 44114

Defense Counsel

GREENBERG TRAURIG, LLP
1200 17th Street, Suite 2400
Denver, Colorado 80202-5835

19. What's the difference between objecting and excluding myself?

Objecting is simply telling the Court that you do not like something about the settlement. You can object only if you do not exclude yourself from the Settlement Class. Excluding yourself is telling the Court that you do not want to be part of the Class or the lawsuit. If you exclude yourself, you have no basis to object because the case no longer affects you.

The Court's Fairness Hearing

20. When and where will the Court decide whether to approve the settlement?

The Court will hold a Fairness Hearing at 12:00 p.m. on December 17, 2015, in the United States District Court for the Northern District of Ohio, Carl B. Stokes U.S. Court House, 801 West Superior Avenue, Cleveland, Ohio 44113 Courtroom 18A. At this hearing, the Court will consider whether the settlement is fair, reasonable and adequate. If there are objections, the Court will consider them. The Judge will listen to people who have asked to speak at the hearing. After the hearing, the Court will decide whether to approve the settlement.

21. Do I have to come to the hearing?

No. Class Counsel will answer questions the Judge may have. But, you are welcome to come at your own expense. If you submit an objection, you do not have to come to the Court to talk about it. As long as you delivered your written objection on time, the Court will consider it. You may also pay your own lawyer to attend, but it is not necessary.

22. May I speak at the hearing?

You may ask the Court for permission to speak at the fairness hearing. To do so, you must send a letter saying that it is your intention to appear in *Brandewie et al. v. Wal-Mart Stores, Inc.*, Case Number 1:14-CV-00965. Be sure to include your name, address, telephone number and your signature. Your notice of intention to appear must be sent to the Clerk of the Court, Class Counsel, and Defense Counsel, at the addresses listed above by November 18, 2015. You cannot speak at the hearing if you exclude yourself from the Class.

23. What happens if the Court does not approve the Settlement?

If the Court does not enter an Order approving the settlement, or if the Court enters an Order approving the settlement but appellate review is sought and the Order is reversed and no final Order approving the settlement is entered, the settlement shall become null and void and the case will proceed as if the settlement was never entered into.

Getting More Information

24. Are there more details about the settlement?

This Notice summarizes the proposed settlement. More details are in the full version of the Settlement Agreement. You can obtain a copy of the Settlement Agreement from the settlement website, www.WalMartSalesTaxSettlement.com, or from the Clerk's office at the United States District Court for the Northern District of Ohio, Carl B. Stokes U.S. Court House, 801 West Superior Avenue, Cleveland, Ohio 44113, during regular business hours.

25. How do I get more information?

If you would like more information about the settlement, you can visit the settlement website, www.WalMartSalesTaxSettlement.com, or call the Claims Administrator toll free at 1-844-239-6705.

It is your responsibility to inform the Claims Administrator of address changes until your benefit is received.

DO NOT CONTACT THE COURT WITH QUESTIONS ABOUT THIS NOTICE.