

EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

GREGORY AHRENS, et al.,

Plaintiffs,

v.

UCB HOLDINGS, INC., et al.,

Defendants.

Case No. 1:15-cv-00348-TWT

**UCB HOLDINGS, INC. DEFINED BENEFIT PENSION PLAN
LITIGATION SETTLEMENT PLAN OF ALLOCATION**

1. **The Settlement Amount and Net Settlement Amount.**¹ The Settlement Amount is \$5.5 million in present value terms measured as of July 26, 2016 (with present value determined by applying an interest rate equal to the first segment rate under Internal Revenue Code Section 417(e) for November 2015). The Net Settlement Amount will be the Settlement Amount minus both the Fee Award and the Expense Award as calculated set forth in Section IV.B. of the Settlement Agreement.

2. **Authorized Claimants.** An Authorized Claimant will be any participant in the UCB Plan who both (a) was identified as a class member in the data produced by UCB to Lead Class Counsel on May 2, 2016, and (b) falls within the definition of the Settlement Class (and is not excluded from the Settlement Class definition). There are three groups of Authorized Claimants:

¹ Unless otherwise defined in this Plan of Allocation, capitalized terms have the meanings ascribed to them in the Class Action Settlement Agreement. In all instances of discrepancy or ambiguity in definitions or otherwise, the terms of the Class Action Settlement Agreement shall control.

a. Group 1: Class Members who received a letter in 2011 or 2012 notifying them that their pension benefits under the UCB Plan would not include Pre-Acquisition Service Credit² for years worked at Northampton or Whitby, and who either (i) were in payment status (whether by annuity or prior lump sum) and for whom the monthly annuity was reduced or some amount of a prior payment was returned to UCB or the UCB Plan, or (ii) are individuals with deferred vested pensions for whom the amount of their expected payment was reduced on or after 2011 from an amount that had previously been communicated to them.

b. Group 2: Class Members who received a letter in 2011 or 2012 notifying them that their pension benefits under the UCB Plan would not include Pre-Acquisition Service Credit for years worked at Northampton or Whitby, and who had previously received payment from the UCB Plan reflecting credit for such service but no prior payment was returned to the UCB Plan and no expected payment was reduced under the UCB Plan.

c. Group 3: Class Members who did not receive in 2011 or 2012 a letter described in subparagraphs 2.b and 2.c above, and whose pension benefit under the UCB Plan did not include Pre-Acquisition Service Credit for years worked at Northampton or Whitby (*i.e.*, Class Members not included in Groups 1 or 2).

² Service and Service Credit refers to the amount of service that would have been credited under the UCB Plan regardless of whether UCB owned Northampton or Whitby and assuming that the Plan credited all Periods of Service at Northampton or Whitby. Pre-Acquisition refers to the time before UCB acquired Northampton or Whitby.

3. **Recognized Claim For Purposes of Allocating the Net Settlement Amount.**

Each Authorized Claimant's pro rata percentage of the Net Settlement Amount will be determined based upon each Authorized Claimant's Recognized Claim.³

a. Group 1: For purposes of allocating and distributing the Net Settlement Amount, the Recognized Claim for Authorized Claimants in Group 1 will be based on 100% of the participants' period of Pre-Acquisition Service at Northampton or Whitby.

b. Group 2: For purposes of allocating and distributing the Net Settlement Amount, the Recognized Claim for Authorized Claimants in Group 2 will be zero. The Authorized Claimants in Group 2 will not receive any payment or allocation from the Net Settlement Amount, but the UCB Plan will be amended to recognize that the prior amount of benefit payments that these individuals already received was paid consistent with the terms of the UCB Plan.

c. Group 3: For purposes of allocating and distributing the Net Settlement Amount, the Recognized Claim for Authorized Claimants in Group 3 will be calculated as follows: The Recognized Claim will be based on a minimum of 50% of the participant's actual years of Pre-Acquisition Service, plus an additional 3% for each full year of post-acquisition service completed with UCB after the first year and prior to January 1, 2006, with a maximum of 75% of their Pre-Acquisition Service credited. For example, for Authorized Claimants in Group 3 with less than two full years of post-acquisition Service prior to January 1, 2006, their Recognized Claim will be based on

³ The Recognized Claim formula is neither an estimate of the amount that an Authorized Claimant might have been able to recover after a trial nor an estimate of the amount that actually will be paid to Authorized Claimants pursuant to the Settlement. The Recognized Claim formula is the basis upon which the Net Settlement Amount will be proportionately allocated among the Authorized Claimants.

50% of their Pre-Acquisition Service; for Authorized Claimants in Group 3 with two years or more of post-acquisition Service but less than three years of post-acquisition Service prior to January 1, 2006, their Recognized Claim will be based on 53% of Pre-Acquisition Service; for Authorized Claimants in Group 3 with three years or more of post-acquisition service but less than four years of post-acquisition service prior to January 1, 2006, their Recognized Claim will be based on 56% of Pre-Acquisition Service.

4. **Allocation of Net Settlement Amount Among Authorized Claimants.** The Net Settlement Amount will be allocated among Authorized Claimants on a pro rata basis by first dividing the present value of each Authorized Claimant's Recognized Claim as of July 26, 2016 by the total dollar value of the present value of all Recognized Claims for all Authorized Claimants as of July 26, 2016.⁴ This calculation will result in a percentage of the Net Settlement Amount for each Authorized Claimant.⁵ The dollar amount to be allocated with respect to each Authorized Claimant will be referred to as the "Allocated Claim." The Allocated Claim for each Authorized Claimant will be equal to that Authorized Claimant's percentage of the Net Settlement Amount multiplied by the Net Settlement Amount as of July 26, 2016.⁶ For example, if an Authorized Claimant's percentage of the Net Settlement Amount is 2%, and the Net

⁴ As the Recognized Claims for purposes of allocating and distributing the Net Settlement Amount for the Group 2 Class Members is zero, as practical matter, this will result in an allocation and an Allocated Claim for Class Members in Group 1 and Group 3 only.

⁵ Appendix A to this Plan of Allocation sets forth the Settling Parties' agreement as to the percentage of the Net Settlement Amount for each Authorized Claimant applying the formula described in this Plan of Allocation. The participant ID numbers in Appendix A match the data produced by UCB to Lead Class Counsel on May 2, 2016.

⁶ Lead Class Counsel will provide the Allocated Claim for each Authorized Claimant to Defendants expressed as a lump sum.

Settlement Amount is \$3,850,000, then that Authorized Claimant's Allocated Claim will be \$77,000 expressed as a lump sum as of July 26, 2016.

5. **Distributions to Authorized Claimants.** The distribution of Allocated Claims to Authorized Claimants in Group 1 or Group 3 will be made by or through the UCB Plan as provided in the Class Action Settlement Agreement.

APPENDIX A
TO
UCB, INC. DEFINED BENEFIT PENSION PLAN LITIGATION SETTLEMENT
PLAN OF ALLOCATION

Participant ID	Authorized Claimant Group (Group 1, 2, or 3)	Percentage of Net Settlement Amount
1	Group 1	0.912%
3	Group 1	0.384%
4	Group 1	0.984%
5	Group 1	0.012%
6	Group 1	0.161%
7	Group 1	0.323%
8	Group 1	0.139%
9	Group 1	0.158%
10	Group 1	1.400%
11	Group 1	2.047%
12	Group 1	1.266%
13	Group 1	1.269%
14	Group 1	1.443%
15	Group 1	0.595%
16	Group 1	0.948%
17	Group 1	0.762%
18	Group 1	0.796%
19	Group 1	1.353%
20	Group 1	2.481%
21	Group 1	0.849%
22	Group 1	0.305%
23	Group 1	1.450%
24	Group 1	1.054%
25	Group 1	0.685%
26	Group 1	0.554%
27	Group 1	0.217%
28	Group 1	0.236%
29	Group 1	0.647%
30	Group 1	1.770%
31	Group 1	0.653%
32	Group 1	0.849%
33	Group 1	0.142%
34	Group 1	0.169%
35	Group 1	0.436%

36	Group 1	0.620%
37	Group 1	0.707%
38	Group 1	1.013%
39	Group 1	0.445%
40	Group 1	0.945%
41	Group 1	0.234%
42	Group 1	0.318%
43	Group 1	0.674%
45	Group 1	0.753%
46	Group 1	1.120%
47	Group 1	0.469%
48	Group 1	2.257%
49	Group 1	0.500%
50	Group 1	0.111%
51	Group 1	0.648%
52	Group 1	0.754%
53	Group 2	0.000%
54	Group 2	0.000%
55	Group 2	0.000%
56	Group 2	0.000%
57	Group 2	0.000%
58	Group 1	1.056%
59	Group 1	1.112%
60	Group 1	0.035%
61	Group 1	0.354%
62	Group 1	0.399%
63	Group 2	0.000%
64	Group 1	0.034%
65	Group 1	1.161%
66	Group 3	1.980%
67	Group 3	0.218%
68	Group 3	0.033%
69	Group 3	0.610%
70	Group 3	0.243%
71	Group 3	0.282%
72	Group 3	0.114%
73	Group 3	0.533%
74	Group 3	0.347%
75	Group 3	0.008%
76	Group 3	0.185%
77	Group 3	0.174%

78	Group 3	0.186%
79	Group 3	0.515%
80	Group 3	0.080%
81	Group 3	0.242%
82	Group 3	0.191%
83	Group 3	1.021%
84	Group 3	0.428%
85	Group 3	0.208%
86	Group 3	0.143%
87	Group 3	0.104%
88	Group 3	0.273%
89	Group 3	0.217%
90	Group 3	0.070%
91	Group 3	0.255%
92	Group 3	0.055%
93	Group 3	0.061%
94	Group 3	0.213%
95	Group 3	0.180%
96	Group 3	1.178%
97	Group 3	0.159%
98	Group 3	0.195%
99	Group 3	0.097%
100	Group 3	0.187%
101	Group 3	0.544%
102	Group 3	0.153%
103	Group 3	0.051%
104	Group 3	0.308%
105	Group 3	0.039%
106	Group 3	0.240%
107	Group 3	1.243%
108	Group 3	0.211%
109	Group 3	0.065%
110	Group 3	0.305%
111	Group 3	0.322%
112	Group 3	0.105%
114	Group 3	0.473%
115	Group 3	0.373%
116	Group 3	1.187%
117	Group 3	0.096%
118	Group 3	0.398%
119	Group 3	0.483%

120	Group 3	0.730%
123	Group 3	0.518%
124	Group 3	0.530%
125	Group 3	1.018%
126	Group 3	0.106%
127	Group 3	0.005%
128	Group 3	0.387%
129	Group 3	0.190%
130	Group 3	0.067%
131	Group 3	0.086%
132	Group 3	0.501%
133	Group 3	0.854%
134	Group 3	3.090%
135	Group 3	3.823%
136	Group 3	1.482%
137	Group 3	0.008%
138	Group 3	0.306%
139	Group 3	0.007%
140	Group 3	0.105%
141	Group 3	0.179%
142	Group 3	0.195%
143	Group 3	0.327%
144	Group 3	0.147%
145	Group 3	0.028%
146	Group 3	0.113%
147	Group 3	0.069%
148	Group 3	0.230%
149	Group 3	0.357%
150	Group 3	0.050%
151	Group 3	0.077%
152	Group 3	0.090%
153	Group 3	0.173%
154	Group 3	0.428%
155	Group 3	0.416%
156	Group 3	0.484%
157	Group 3	0.934%
158	Group 3	0.267%
159	Group 3	0.047%
160	Group 3	0.337%
161	Group 3	0.093%
162	Group 3	0.797%

164	Group 3	0.099%
165	Group 3	0.112%
166	Group 3	0.162%
167	Group 3	0.212%
168	Group 3	0.087%
169	Group 3	1.614%
170	Group 3	0.034%
171	Group 3	0.317%
172	Group 3	0.049%
173	Group 3	0.099%
174	Group 3	0.437%
175	Group 3	0.085%
176	Group 3	0.565%
177	Group 3	0.367%
178	Group 3	0.166%
179	Group 3	0.080%
180	Group 3	0.278%
181	Group 3	0.186%
182	Group 3	0.248%
183	Group 3	0.100%
184	Group 3	0.134%
185	Group 3	0.087%
186	Group 3	0.135%
187	Group 3	0.116%
188	Group 3	0.409%
189	Group 3	0.315%
190	Group 3	0.265%
191	Group 3	2.685%
192	Group 3	4.357%
193	Group 3	0.674%
194	Group 3	0.028%
195	Group 3	0.025%
196	Group 3	0.604%
197	Group 3	0.014%
198	Group 3	0.015%
199	Group 3	0.056%
200	Group 3	0.019%
201	Group 3	1.277%
202	Group 3	0.087%
203	Group 3	2.225%
204	Group 3	0.086%

205	Group 3	0.042%
206	Group 3	0.014%
207	Group 3	0.152%
208	Group 3	0.423%
209	Group 3	0.059%