

## Election Form

### Comerica Qualified Settlement Fund (QSF)

#### *Rice Farmers Litigation – Settlement Planning*

**This form must be returned by December 20, 2011 if you elect to participate in the Comerica Bank QSF.**

Please consult with your tax professional to evaluate the consequences of receiving your settlement proceeds now vs. later. Opting in to the Comerica Bank QSF which is established in accordance with Treasury Regulation 1.468(b), will allow time for additional planning regarding how and when to receive your settlement proceeds. This breathing space is made available because while temporarily held in the QSF the assets are not “constructively received” by any claimant, as that doctrine is set forth in Treasury Regulation Section 1.451.2. This Qualified Settlement Fund (“QSF”) is a protected account that will hold your settlement proceeds while you consider the tax implications (personal and business) of when you receive your settlement proceeds.

For your convenience, the trustee of the Comerica Bank QSF has been authorized in the Joinder Order to enter into any necessary agreements to pay attorneys’ fees as a lump sum or periodic payment plan to your attorney.

If we do not receive this election to either Opt Out or Opt In within the 15 day period, we will assume you chose to **Opt Out**. We do not need the original form. You can fax your decision to 313-222-3842 (attn: Beverly Suchenek) or email to [bjsuchenek@comerica.com](mailto:bjsuchenek@comerica.com) or return in the enclosed pre-paid self-addressed return envelope.

You can visit [www.FORGEconsulting.com](http://www.FORGEconsulting.com) or call 800-979-3291 to learn more.

#### **Please Choose One:**

- OPT OUT of QSF at Comerica Bank.** I understand and agree that my receipt of these funds will create a taxable event in the year in which I am receiving my settlement money. I understand and agree that I cannot decide later to Opt In to the Comerica Qualified Settlement Fund.
- OPT IN to QSF at Comerica Bank.** If you chose to Opt In, there is a one-time fee of \$125.00 which will be reduced by any interest earned. Please note that the interest earned on your settlement award while you consider your tax planning options could potentially cover a portion of this fee. This is the only option that allows you to defer the receipt of your settlement in order to possibly minimize the amount of tax you pay on your settlement money through proper tax planning.

If your choice is to OPT IN, please return the following forms along with this signed Election Form (Please note, the enclosed forms are required for participation):

- W9 completed, signed and dated
- USA Patriot Act Notice completed, initial Box B, sign and date
- Payment Direction Form – *Complete After Planning is Accomplished*

I hereby acknowledge that I have read the foregoing letter, *Re: Rice Farmers Litigation – Settlement Planning*.

**Claimant Name:** \_\_\_\_\_

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_