

EXHIBIT B

In re California Gasoline Spot Market Antitrust Litigation
Case No. 3:20-cv-03131-JSC (N.D. Cal.)

Plan of Allocation

I. Definitions

1. Except as defined below, capitalized terms in this Plan of Allocation shall have the same meaning as in the Settlement Agreement.
2. **“Allocation Pool”** is equal to the Net Settlement Fund and is made up of the Business Pool and the Non-CA Consumer Pool combined, as defined below.
 - a) **“Business Pool”** means 85% of the Net Settlement Fund. *See* Declaration of Wesley J. Reppert, dated July 1, 2024, attached as Exhibit B-I (“Reppert Decl.”).
 - b) **“Non-CA Consumer Pool”** means 15% of the Net Settlement Fund. *See* Reppert Decl.
3. **“Business”** means any Settlement Class Member who is not an individual (i.e., not a natural person), and includes predecessors, successors, and assignees.
4. **“Claimant”** means any Person who submits a Proof of Claim on its own behalf. Claims submitted on behalf of another Person will not be accepted.
5. **“Class Period”** means February 18, 2015, through May 31, 2017.
6. **“Non-CA Consumer”** means any Settlement Class Member who is an individual (i.e., natural person), and includes living persons as well as the executors, heirs, administrators, trustees, or other authorized representatives of deceased persons.
7. **“Eligible Business Claimant”** means an Eligible Claimant that is a Business.
8. **“Eligible Claimant”** means any Settlement Class Member that submits a Qualifying Claim.
9. **“Eligible Non-CA Consumer Claimant”** means an Eligible Claimant who is a Non-CA Consumer.
10. **“Eligible Purchases”** means purchases of Gasoline from a retailer for a Settlement Class Member’s own use and not for resale within the State of California from February 18, 2015, through May 31, 2017.
11. **“Eligible Southern California Purchases”** means Eligible Purchases within the California counties of Imperial, Kern, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

12. **“Eligible Northern California Purchases”** means Eligible Purchases within the counties of Alameda, Alpine, Amador Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Inyo, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, and Yolo.
13. **“Proof of Claim”** means the document(s) a Claimant must submit to the Settlement Administrator to make a claim under the Settlement.
14. **“Qualifying Claim”** means a timely, complete, and valid Proof of Claim that is accepted by the Settlement Administrator.

II. Submission of Claims

15. **For Businesses**, a Proof of Claim shall consist of a completed claim, proof of identification for the natural person submitting the claim on behalf of the Business, supporting documentation of the value of Eligible Purchases, and, if the Business is no longer active, documentation showing that the natural person submitting the claim owned the Business. The Settlement Administrator may ask for additional documentation as appropriate.
16. **For Non-CA Consumers**, a Proof of Claim shall consist of a completed claim, proof of identification, and supporting documentation of the value of Eligible Purchases. The Settlement Administrator may ask for additional documentation as appropriate.
17. The Settlement Administrator shall use names, addresses, and other information to identify potentially duplicative or fraudulent claims, both within this Settlement Agreement as well as across the settlement in the People’s Action. The Settlement Administrator will reject such duplicate or fraudulent claims, as appropriate, subject to the approval of Settlement Class Counsel.

III. General Rules of Allocation

18. No Claimant shall be permitted to recover from the Allocation Pool unless a Qualifying Claim is submitted for that Claimant.
19. No Claimant shall be permitted to recover from the Allocation Pool unless that Claimant is a Settlement Class Member.
20. Settlement Class Members who opt-out of the Settlement shall not be entitled to any payments from the Allocation Pool.
21. Except as provided in paragraph 27 below, Eligible Non-CA Consumer Claimants shall be paid from the Non-CA Consumer Pool and Eligible Business Claimants shall be paid from the Business Pool.

IV. Distribution of Allocation Pool

22. **Eligible Non-CA Consumer Claimants** will be paid *pro rata* from the Non-CA Consumer Pool with the value of Eligible Southern California Purchases and the value of Eligible Northern California Purchases carrying different weights.
23. To determine each Eligible Non-CA Consumer Claimants' *pro rata* share of the Non-CA Consumer Pool, the Settlement Administrator shall multiply the total value of the Non-CA Consumer Pool by a fraction for which the (a) numerator is the value of the Eligible Purchases by that Eligible Non-CA Consumer Claimant, and (b) the denominator is the total value of all Eligible Purchases by all Eligible Non-CA Consumer Claimants.
 - a) The Settlement Administrator shall determine the value of Eligible Purchases by an Eligible Non-CA Consumer Claimant as follows:
 - i) First, by taking the dollar amounts for Eligible Southern California Purchases and Eligible Northern California Purchases supported by the submitted documents as determined by the Settlement Administrator.
 - ii) Second, by multiplying the resulting dollar amount of Eligible Southern California Purchases by 1 and multiplying the dollar amount of Eligible Northern California Purchases by 0.5, and summing these to result in the value of Eligible Purchases.
24. **Eligible Business Claimants** will be paid *pro rata* from the Business Pool with the value of Eligible Southern California Purchases and the value of Eligible Northern California Purchases carrying different weights.
25. To determine each Eligible Business Claimants' *pro rata* share of the Business Pool, the Settlement Administrator shall multiply the total value of the Business Pool by a fraction for which the (a) numerator is the value of the Eligible Purchases by that Eligible Business Claimant, and (b) the denominator is the total value of all Eligible Purchases by all Eligible Business Claimants.
 - a) The Settlement Administrator shall determine the value of Eligible Purchases by an Eligible Business Claimant as follows:
 - i) First, by taking the dollar amounts for Eligible Southern California Purchases and Eligible Northern California Purchases supported by the submitted documents as determined by the Settlement Administrator.
 - ii) Second, by multiplying the resulting dollar amount of Eligible Southern California Purchases by 1 and multiplying the dollar amount of Eligible Northern California Purchases by 0.5, and summing these to result in the value of Eligible Purchases.
26. An Eligible Claimant shall only be entitled to a distribution if the amount it would receive in a distribution would exceed \$3.00. Amounts that would otherwise be distributed to Eligible Claimants pursuant to paragraphs 22-25 shall be included in the distributions to the other Eligible Claimants within each Allocation Pool on a *pro rata* basis.

27. If the *pro rata* distribution of the funds in an Allocation Pool to Eligible Claimants within that pool as set forth in paragraphs 22-26 would result in Eligible Claimants in that pool receiving more than their collective single damages (based on the below calculations), then the amount initially allocated to that pool that is in excess of the pool's Eligible Claimants' collective single damages shall be allocated to the other pool until that pool's Eligible Claimants have also received their collective single damages. Any remaining excess shall be divided between the pools with the Non-CA Consumer Pool receiving 0.15% of the excess and the Business Pool receiving 0.85% of the excess.
28. For purposes of paragraph 27, collective single damages shall be determined as follows:
- a) Multiplying the total value of Eligible Southern California Purchases by the average overcharge for Southern California using the Expert Report of Dr. Anna Meyendorff.¹
 - b) Multiplying the total value of Eligible Northern California Purchases by the average overcharge for Southern California using the Expert Report of Dr. Anna Meyendorff,² multiplied by 0.5.

V. Distribution of Unspent Funds

29. If any distributable balance remains in the Net Settlement Fund by reason of uncashed checks or otherwise six months after the distribution of the Net Settlement Fund, then that balance shall be redistributed among those Eligible Claimants who have cashed their checks and who would receive at least \$15 from the redistribution, after payment of any additional costs or fees incurred in administering the Net Settlement Fund for the redistribution.
30. If (1) Settlement Class Counsel determines that a redistribution would be uneconomical or (2) six months after the redistribution any balance remains in the Net Settlement Fund and Settlement Class Counsel determines that a further redistribution would be uneconomical, Settlement Class Counsel shall seek an order approving the contribution of the balance to one or more non-sectarian, not-for-profit, 501(c)(3) organizations. Any proposed recipient shall be independent of Settlement Class Counsel so that Settlement Class Counsel does not derive a direct or indirect benefit from the selection of such organization as the recipient of a charitable contribution. Any motion seeking an order to approve the contribution will detail the means by which the proposed recipient(s) were selected.

VI. Administration

31. Unless otherwise noted, any determinations under this Plan of Allocation shall be made by the Settlement Administrator, subject to review by Settlement Class Counsel and approval by the Court.

¹ Expert Report of Dr. Anna Meyendorff dated January 6, 2023, ECF No. 512-4, ¶ 90 (2.13%).

² *Id.*