

**Instructions and Frequently Asked Questions Regarding Payment
Instruction Forms, Tax Forms, Third Party Claim of Entitlement Forms, and the
Procedure for the Payment of Claims**

Please review the following instructions and questions and answers carefully before completing your Payment Instructions and tax document(s).

IF YOU RETURN INCORRECT OR INCOMPLETE FORMS, THE CLAIMS ADMINISTRATOR WILL NOT PROCESS YOUR PAYMENT AND YOUR FORMS WILL BE RETURNED TO YOU. PAYMENTS WILL NOT BE MADE UNLESS ALL THE PAPERWORK IS ON FILE AND IS ACCURATE AND COMPLETE. THANK YOU FOR YOUR COOPERATION, AS WE WANT TO ENSURE THAT YOU RECEIVE YOUR PAYMENT AT THE EARLIEST POSSIBLE TIME.

Payment Instruction form:

Please take the time to read all instructions in their entirety before completing the form. Also read each of the questions on the form before you fill it out, and only select one of the two options for question 1. Do not omit checking one of the boxes. Do not designate more than one payee. Do not attempt to remove the claimant's name in favor of some other person or company. (If the claimant is a corporation, the payee must be the corporation, even if it is dissolved. This is a requirement of the state law in the state in which you live, which does not allow an individual to be substituted in for a dissolved corporation). Make sure to sign the Payment Instructions and have them notarized accurately and completely.

Please do not attempt to request partial payment to the payee and partial payment to a co-payee. The entire amount of the recovery must be paid in one check, and the primary payee's name must be listed on the check (one co-payee is optional).

W-9 form:

For all U.S. tax residents (including U.S. citizens residing abroad), a W-9 form must be returned for the actual payee in the same name as the payee, and providing the tax id number or social security number for that payee only. If the claimant is an individual, that same individual's name should be listed on the top line of the W-9, and that individual's social security number should be provided. If the claimant is a U.S. corporation, that corporation's name should be listed on the top line of the W-9, and the corporation's tax id number should be provided. No W-9 should list more than one number (i.e., either a social security number or a business tax number, but not both, is appropriate). The W-9 should not list any individual/entity other than the claimant whose name is pre-printed on the Payment Instruction form. Make sure to sign the W-9 where indicated.

If you designate a co-payee, you must also return an additional completed W-9 for the co-payee. You can photocopy the W-9 form you received before you fill it in, or you can obtain a blank W-9 form from the IRS at www.irs.gov.

For non-U.S. tax residents, you should supply a W-8BEN or W-8ECI, as appropriate based on your circumstances. Please choose the correct form and only send one form per payee. Do not return the W-9, as the submission of multiple forms will delay your payment.

You may choose to consult the IRS's website at www.irs.gov for more information on these tax forms.

**THE FOLLOWING QUESTIONS AND ANSWERS ADDRESS
FURTHER QUESTIONS YOU MAY HAVE:**

1. Can the check be written to someone other than the claimant?

All checks must be made payable to the claimant in whose name the award was entered. However, the claimant can designate one co-payee. If a co-payee is designated, the check will list both the name of the claimant and the name of the co-payee. It is not possible to omit the name of the claimant, even if the claimant is a dissolved corporation (as this is a requirement of state law).

2. I lost my Payment Instruction form. How can I obtain a new one?

You should contact the Claims Administrator, The Garden City Group, Inc. at 1-888-769-7759 for a new form.

3. I need another W-9. How can I obtain a new one?

Blank forms are available from the IRS at www.irs.gov.

4. What are the tax implications of my payment?

Each claimant's tax circumstances are different, and Class Counsel, States' Counsel, the Claims Administrator, and the Special Master cannot offer any tax advice. You should speak with a tax professional licensed in your state to determine your obligation to report this payment and pay taxes. You will receive a Form 1099 in January of the year following your receipt of payment.

5. Can payments be made by wire transfer?

Pursuant to the order of the court, payments can only be made by check.

6. Do I need to send copies of my Payment Instructions to all the parties designated on the service list that accompanied my Award?

No. Payment Instructions only need to be returned to the Claims Administrator (The Garden City Group, Inc.). You should keep a copy of your Payment Instructions for your records.

7. I lost my return envelope. To what address do I mail my Payment Instructions?

Your Payment Instructions and tax form(s) should be mailed to the Claims Administrator, as follows:

Exxon Dealer Class Action
c/o The Garden City Group, Inc.
Claims Administrator
PO Box 9000 # 6065
Merrick, NY 11566-9000

8. My claim was awarded in the name of my corporation, which is now dissolved. How do I cash my check?

In most instances, dealers who operated as corporations have received Awards in the name of the corporation. In this circumstance, the payee on the check must also be the corporation. This is true even where the corporation is now dissolved, because this is the only way recovery is permissible under the law of the particular state. You should consult with a licensed attorney or accountant in your state to determine a means of lawfully cashing or depositing the check, either by reopening a bank account in the name of the corporation, endorsing the check over to an individual or active corporation, designating a co-payee on the check who is able to cash or deposit the check, or by some other means authorized in your state. Regardless of the manner in which the check is cashed, claimants are obligated to comply with tax reporting requirements on behalf of the corporation who was awarded the recovery, and to ensure that corporate assets are appropriately distributed to all those lawfully entitled to them.

Timing and Procedure for Payment

9. When can I expect payment and are there any deadlines to return the Payment Instructions?

All claimants who are mailed an Award Order packet and return accurate and complete Payment Instructions and tax forms within 30 days will be paid approximately 4 to 6 weeks after the expiration of the 30 day deadline, so long as the particular Award Order is not appealed and so long as no third party files a challenge to a particular claimant's right to receive the payment. If Payment Instructions are received after the 30 day deadline, the payment will not be issued until the next round of payments are scheduled.

The reason it will take approximately 4 to 6 weeks after receipt of Payment Instructions for the checks to be mailed is that the Claims Administrator must first verify that no third party has challenged the Payment Instructions and that no appeal has been filed; the Claims Administrator must include all the claims that are ready for payment on a payment order along with all relevant information provided on each Payment Instruction form; this payment order must be reviewed by Class Counsel and States' Counsel for accuracy; the payment order must be signed by Special Master Scott and Judge Gold; and checks must be prepared, signed and mailed.

Appeals and Payment Disputes

10. How do I appeal the Award Order or Order Denying Award that was mailed to me?

If you object to the amount of or entitlement to an Award Order or Order Denying Award and want to appeal it, you must submit a "Notice of Appeal" along with a copy of the Order you are appealing. The Notice should include a summary of the nature of the legal and factual arguments which form the basis of your objection.

You must ensure that all the parties listed on the Service List (attached to the Certificate of Service that was mailed with the Award Order or Order Denying Award as Exhibit A) receives a copy of your Notice of Appeal within 30 days of the Service Date listed on the Certificate of Service and Notice of Determination.

Please note that if you appeal any aspect of your award, you will not receive any payment until this appeal is resolved.

11. What is a "Third Party's Claim of Entitlement to Payment," and could this affect my right to payment?

Certain persons or entities who believe they have a right to be named as a co-payee of a claimant's recovery, and/or to have a claimant's check mailed to them, are permitted to file a Third Party's Claim of Entitlement to Payment form with the Claims Administrator. To be valid, this form must be filed and served on all parties listed on the service list accompanying the Award Order within 30 days of the service of an Award Order. It may only be filed by those persons or entities who are in one of the following three categories: 1) individuals or entities asserting a right to payment based on agreements relating to the filing or prosecution of a claim such as attorneys and claims filing services; 2) individuals or entities who have received assignment of all or part of the claim through purchase of the claim (e.g. entities that advanced monies to claimants and acquired an ownership interest in a claim); and 3) garnishors.

If a Third Party's Claim of Entitlement to Payment form is received on a claim, and the Payment Instructions provided on this form are inconsistent with the instructions provided on a claimant's Payment Instruction form, the dispute will be submitted to the Special Master and no payment will be made until the dispute is resolved. If the instructions received from the third party are the same as the instructions provided by the claimant, then payment will be made without further delay.