

If you are a consumer and purchased one or more Optional Service Contracts covering computer hardware sold by Dell, and paid Rhode Island sales or use tax on such service contract(s), a proposed settlement of a class action lawsuit may affect your rights.

A settlement has been proposed in a class action lawsuit concerning Rhode Island sales or use tax paid on purchases of Optional Service Contracts covering computer hardware sold by Dell to consumers between May 16, 1993, and December 31, 2011. The lawsuit is Long, et al. v. Dell, Inc., et al., Civil Action No. PC 03-2636, and is pending in the Providence County Superior Court (the "Court"). The defendants in the class action lawsuit are Dell Inc., Dell Marketing Limited Partnership, Dell Catalog Sales Limited Partnership, and Worldwide TechServices, LLC (f/k/a BancTec, Inc. and QualxServ LLC) (collectively, "Defendants").

The settlement will make available compensation to reimburse consumers for amounts paid as "tax" on these Optional Service Contracts. If you are a consumer and purchased an Optional Service Contract from one or more Defendants between May 16, 1993, and December 31, 2011, and paid monies as "tax" for such service contract, you may be eligible for a payment or payments under the terms of the settlement, or you may object to the settlement or exclude yourself from the settlement. **This notice summarizes your rights and options but it is only a summary. A more detailed notice and a copy of the settlement agreement are available at the settlement website, www.RhodeIslandTaxSettlement.com, and may also be obtained by contacting the Claims Assistance Email Inbox at info@RhodeIslandTaxSettlement.com.**

The Court authorized this notice. Before the settlement is given final approval, the Court will hold a hearing.

ARE YOU AFFECTED? You are a Class Member and could get compensation if you are a Consumer, as defined herein, (a) who purchased from one or more of Defendants at least one Optional Service Contract at any time from May 16, 1993 through December 31, 2011, (b) whose "ship-to" address for such purchase was a location in the State of Rhode Island, (c) who paid any amount of money denominated as a "tax" calculated in whole or in part on the charge for the purchase of such Optional Service Contract, and (d) who did not receive from any of Defendants a refund of such "tax" in connection with a return of the computer hardware or otherwise. "Consumer" means a natural person who purchased an Optional Service Contract primarily for personal, family, or household purposes.

WHAT IS THIS LAWSUIT ABOUT? The lawsuit claimed that, from May 16, 1993, through December 31, 2011, Defendants improperly charged and collected Rhode Island sales or use tax on sales of Optional Service Contracts, on which no such tax had been imposed by law, and that the Defendants violated the Rhode Island Deceptive Trade Practices Act. Defendants argued that they acted reasonably in collecting taxes on the Optional Service Contracts as they believed was required by law, and that they did not violate Rhode Island law. In response to the lawsuit, Defendants also filed tax refund claims with the Rhode Island Division of Taxation ("DOR") for a refund of monies remitted to the State as tax on these Optional Service Contract purchases. The Court did not decide if Defendants violated Rhode Island law in collecting the taxes. The parties disagree on how much money, if any, would have been won if there had been a trial. The Plaintiff, Defendants and DOR agreed to the settlement to resolve the case and get compensation to the affected purchasers.

WHAT DOES THE SETTLEMENT PROVIDE? For purchases not covered by Defendants' tax refund claims, Dell will pay compensation (without interest) to the Settlement Class Members who submit timely and valid claims. For purchases covered by Defendants' tax refund claims, DOR will provide compensation, with interest, to the Settlement Class Members who submit timely and valid claims. However, if the sum of all DOR Claims, including interest, exceeds \$700,000.00, the payment on each such DOR Claim will be prorated accordingly. You may be entitled to compensation from one or both of Defendants and DOR, and you may need to submit several claims. **To receive compensation under this settlement, class members must submit timely and valid claims on or before January 19, 2017. Consumers who believe they are class members, but who have not received an individually mailed Short Form Notice and Individual Summary, may obtain one by contacting the Claims Assistance Email Inbox at info@RhodeIslandTaxSettlement.com.** Class Members who fail to submit a valid claim on or before **January 19, 2017** shall not be eligible for compensation under the settlement. If you submit a claim you will waive the confidentiality of any taxpayer information that is necessary to allow DOR to carry out its obligations under the settlement. **DOR will offset against any refund to which a Settlement Class Member would otherwise be entitled any amounts that DOR has the right to offset under Rhode Island laws, and any such offset may reduce or completely consume the amount that you receive under the settlement.** The Settlement Agreement and Detailed Notice posted at the settlement website describe in more detail the proposed settlement, including the procedure for submitting a claim.

WHO REPRESENTS YOU? The Court appointed Ellis & Rapacki LLP, located at 85 Merrimac Street, Suite 500, Boston, MA 02114, and Oliverio & Marcaccio LLP, located at 55 Dorrance Street, Suite 400, Providence, RI 02903, to represent Class Members as "Class Counsel." You don't have to pay Class Counsel, or anyone else, to participate in the settlement.

WHAT ARE YOUR OPTIONS? If you don't want to be legally bound by the settlement, the Court will exclude you from the settlement if you request exclusion from the settlement by **November 9, 2016**. You may also comment on or object to the settlement by **November 9, 2016**. The Detailed Notice, available at www.RhodeIslandTaxSettlement.com, explains how to exclude yourself from the settlement, how to comment on or object to the settlement and further details the settlement and your options. If you remain in the Settlement Class, you must submit your claims by **January 19, 2017**, in order to receive compensation. Failure to submit a timely claim shall constitute a waiver of such claim. The Court will hold a hearing on this case on **December 9, 2016**, at 9:30 a.m. to consider whether to approve the settlement and a request by Class Counsel for \$900,000.00 in attorneys' fees and expenses, for investigating and litigating the case since early 2003 and negotiating and implementing the settlement. Dell, and not Class Members, will pay any such award of attorneys' fees and expenses. Any class member who does not request exclusion may enter an appearance through counsel, but you don't have to. The judgment finally entered by the Court will bind all class members who do not request exclusion. For more information on how to appear or for further information concerning the settlement, you may visit the settlement website, www.RhodeIslandTaxSettlement.com or contact the Claims Assistance Email Inbox at info@RhodeIslandTaxSettlement.com. **PLEASE DO NOT CALL THE COURT, DELL, OR DOR FOR INFORMATION.**