

SHORT FORM CLASS NOTICE
EDWARDS v. JEFFERSON COUNTY COMMISSION SETTLEMENT

www.jeffcocctax.com
501 Riverchase Parkway East, Suite 100
Hoover, Alabama 35244
1-800-345-0837

Re: Settlement Concerning Jefferson County Occupational, License and Privilege Taxes Levied for the Period from January 12, 2009, through August 13, 2009

Dear Employee:

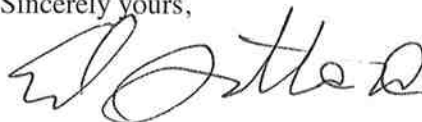
A class action case which is currently pending in the Jefferson County Circuit Court involves a claim for the refund of occupational, privilege, and license taxes paid to Jefferson County for the period from January 12, 2009, through August 13, 2009. A proposed Settlement in that case has been submitted to the Court.

If you paid occupational, license, or privilege taxes for that period, then this Settlement applies to you, and you will have THREE OPTIONS:

- (1) If you are satisfied with the Settlement, then **YOU ARE NOT REQUIRED TO FILE ANYTHING WITH THE COURT**. If the Settlement is approved, you will automatically receive a refund equal to approximately 83% of the occupational, license, or privilege taxes you paid during the period in question, less any attorney's fees, expenses, and class representative payments approved by the Court, and Jefferson County will agree not to pursue any effort or attempt to retroactively collect occupational taxes from you for the period in question if you are paid under this option.
- (2) **YOU MAY FILE AN OBJECTION TO THE PROPOSED SETTLEMENT**. Even if you file an objection, if the Settlement is thereafter approved by the Court, it will still apply to you. In other words, even if you object to the Settlement, if the Settlement is still approved, you will automatically receive a refund equal to approximately 83% of the occupational, license or privilege taxes you paid during this period, less any attorney's fees, expenses, and class representative payments approved by the Court, and Jefferson County will still agree not to pursue any effort or attempt to retroactively collect occupational taxes from you for the period in question. If you object and the Settlement is not approved, then you will receive a refund of 100% of the occupational, license or privilege taxes you paid for the period in question, less any attorney's fees, expenses, and class representative payments approved by the Court, but Jefferson County will **NOT** waive, forego, or withdraw its claims of a right to pursue retroactive collection of occupational taxes from you for the period in question.
- (3) **YOU MAY "OPT OUT" OF THE PROPOSED SETTLEMENT**. If you opt out, you will receive a refund of 100% of the occupational, license, or privilege taxes you paid for the period in question, less any attorney's fees, expenses, and class representative payments approved by the Court. If you choose this option, Jefferson County will **NOT** waive, forego, or withdraw its claims of a right to pursue retroactive collection of occupational taxes from you for the period in question.

This is only a partial summary of the Settlement. It is important that you immediately review the Long Form Class Notice before deciding what action you will take, if any. The Long Form Class Notice more fully explains the Settlement and the deadlines and procedures for you to object to the Settlement or opt out of it if you desire to do so. You can obtain a copy of the Long Form Class Notice at www.jeffcocctax.com, or you may call the Settlement Administrator at 1-800-345-0837 to have a copy mailed to you.

Sincerely yours,



Ed Gentle, Settlement Administrator