

UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF FLORIDA

Holt v. Murphy Oil USA, Inc., Case No. 3:17-cv-00911-RV-CJK

IF YOU PURCHASED A DISCOUNTED OR SALE-PRICE ITEM AT A MURPHY USA OR MURPHY EXPRESS STORE (EXCLUDING MISSOURI AND TEXAS), ON OR AFTER JANUARY 8, 2016, YOU MAY BE ELIGIBLE TO RECEIVE A COUPON FROM A CLASS ACTION SETTLEMENT.

This is a Court approved Legal Notice. This is not a solicitation.

Read this Entire Notice Carefully as it May Affect Your Rights

- A proposed Settlement has been reached in a class action lawsuit filed against Murphy Oil USA, Inc. (“Murphy” and/or the “Defendant”), in which the plaintiffs allege that Murphy was charging sales tax on the Murphy-funded portion of the discount on sale items starting on January 8, 2016 at all Murphy USA and Murphy Express stores (excluding Missouri and Texas). This Notice is not intended to be an expression of any opinion by the Court with respect to the truth of the allegations in this action or the merits of the claims or defenses asserted.
- This Notice explains the nature of the lawsuit, the general terms of the proposed Settlement, and your legal rights and obligations.
- Your legal rights are affected whether you act or do not act. Please read this notice carefully.

YOUR LEGAL RIGHTS AND OPTIONS IN THIS PROPOSED SETTLEMENT:	
REGISTER YOUR EMAIL ADDRESS TO RECEIVE A COUPON	If you are a Settlement Class Member, you may register your email to be eligible to receive a Settlement Coupon. Visit the Settlement Website at www.murphyoilusasettlement.com to register your email and affirm that you are a member of the Settlement Class.
ASK TO BE EXCLUDED	This is the only option that allows you to not settle any individual claims you may have against the Defendant for the claims and matters being resolved by this proposed Settlement. You will not receive a Settlement Coupon.
OBJECT	Write to the Court about why you do not agree with the proposed Settlement.
DO NOTHING	You will not receive a Settlement Coupon and will give up your rights to sue the Defendant about the claims in this case.

- These rights and options—and the deadlines to exercise them—are explained in this Notice.
- The Court in charge of this case still has to decide whether to approve the proposed Settlement. If it does, and after any appeals are resolved, coupons will be distributed to those who qualify. Please be patient.

Questions? Email the Settlement Administrator at info@murphyoilusasettlement.com or visit www.murphyoilusasettlement.com.

WHAT THIS NOTICE CONTAINS

BASIC INFORMATION.....	PAGE 3
1. What is this Notice about?	
2. What is this lawsuit about?	
3. Why is this a class action?	
4. Why is there a settlement?	
WHO IS IN THE SETTLEMENT CLASS.....	PAGE 3
5. How do I know if I am part of the Settlement Class?	
6. Are there exceptions to being included?	
7. I'm still not sure if I'm included in the Settlement Class.	
THE SETTLEMENT BENEFITS—WHAT YOU GET IF YOU QUALIFY	PAGE 4
8. What does the proposed Settlement provide?	
HOW TO GET A SETTLEMENT BENEFIT	PAGE 4
9. How can I get a Settlement Benefit?	
10. When will I get my Settlement Benefit?	
EXCLUDING YOURSELF FROM THE SETTLEMENT	PAGE 5
11. How do I exclude myself from the proposed Settlement?	
12. If I don't exclude myself, can I bring claims against the Defendant for the same thing later?	
13. If I exclude myself, can I get a benefit from this proposed Settlement?	
THE LAWYERS REPRESENTING YOU	PAGE 5
14. Do I have a lawyer in this case?	
15. How will Class Counsel be paid?	
OBJECTING TO THE PROPOSED SETTLEMENT	PAGE 6
16. How do I tell the Court if I don't agree with the proposed Settlement?	
17. What's the difference between objecting and asking to be excluded?	
THE COURT'S FAIRNESS HEARING	PAGE 7
18. When and where will the Court decide whether to approve the proposed Settlement?	
19. Do I have to come to the hearing?	
20. May I speak at the hearing?	
IF YOU DO NOTHING	PAGE 7
21. What happens if I do nothing at all?	
GETTING MORE INFORMATION	PAGE 7
22. How do I get more information about the proposed Settlement?	

BASIC INFORMATION

1. What is this Notice about?

A Court authorized this Notice to let you know about a proposed Settlement of this class action lawsuit known as *Holt v. Murphy Oil USA, Inc.*, N.D. Fla., No. 3:17-cv-00911-RV-CJK, and the options you may have before the Court decides whether to give final approval to the Settlement. This Notice explains the lawsuit, the proposed Settlement, your legal rights, what benefits are available, who may be eligible for them, and how to get them.

2. What is this lawsuit about?

The lawsuit alleges that Murphy was charging sales tax on the Murphy-funded portion of the discount on sale items starting on January 8, 2016 at all Murphy USA and Murphy Express stores in twenty-four (24) states (Alabama, Arizona, Colorado, Florida, Georgia, Iowa, Illinois, Indiana, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, North Carolina, Nebraska, New Mexico, Nevada, Ohio, Oklahoma, South Carolina, Tennessee, Utah, and Virginia). Murphy did not keep any portion of the sales tax it collected. Murphy alleges all of the money collected from customers as sales tax was paid to state and local government taxing authorities. Murphy denies any wrongdoing, and the Court has not ruled that Murphy did anything wrong or violated any law.

3. Why is this a class action?

In a class action, one or more people called a “Class Representative” (in this case Steven Gregory Holt and Robert Enslin) filed a lawsuit on behalf of themselves and other individuals who are believed to have similar claims. All these people are a “Settlement Class” and each individual in the class is a “Settlement Class Member.” One court resolves the case for all Settlement Class Members, except for those who exclude themselves from the Settlement Class.

4. Why is there a settlement?

The Class Representatives and Defendant, as set forth in the Stipulation of Settlement and Release (the “Agreement”), have agreed to settle this case. The Court did not decide in favor of the Plaintiffs or Defendant and has not found that Defendant did anything wrong. Instead, both sides agreed to settle the lawsuit. That way, the parties avoid the cost and uncertainty of a trial, and if the Settlement is approved by the Court, Settlement Class Members will receive the benefits described in this Notice. The Class Representatives and their attorneys think the proposed Settlement is fair and is in the best interest of all Settlement Class Members.

WHO IS IN THE SETTLEMENT CLASS

5. How do I know if I am part of the Settlement Class?

The Court has preliminarily certified the Settlement Class, for settlement purposes only, as “all persons who purchased products at Murphy stores (excluding stores in Missouri and Texas) and were charged and paid sales tax on the full, undiscounted price of products purchased with a discount funded all or in part by Murphy, within the statutory period(s).”

Certain exceptions apply as to who is a Settlement Class Member, as described below.

6. Are there exceptions to being included?

Excluded from the Settlement Class are: (a) Murphy’s board members and executive level officers; (b) persons who timely and properly exclude themselves from the Settlement Class as provided in the Agreement; and (c) all federal judges and their spouses.

7. I'm still not sure if I'm included in the Settlement Class.

If you are not sure whether you are included in the Settlement Class, you may email info@murphyoilusasettlement.com with questions or visit the Settlement Website at www.murphyoilusasettlement.com.

THE SETTLEMENT BENEFITS—WHAT YOU GET IF YOU QUALIFY

8. What does the proposed Settlement provide?

The proposed Settlement provides the following benefits to Settlement Class Members:

- a. **Non-Monetary Relief.** The Parties agree that, if a customer purchasing items in a Murphy store receives a discount on the purchase price, Murphy will not charge and collect sales tax on any portion of the discount funded by Murphy in jurisdictions where it is prohibited (see the 24 states listed in question 2 above). Murphy has implemented practice changes to ensure no sales tax is collected on Murphy-funded discounts in those jurisdictions by (a) updating its Point-of-Sale system to not treat Murphy-funded discounts the same as manufacturer-funded discounts and (b) having Murphy's merchandise and tax professionals meet on a regular basis to review proposed discount programs and ensure sales tax is properly collected. The Parties agree that these practice changes will remain in effect until at least December 31, 2021; provided, however, that Murphy must comply with applicable laws, rules and regulations and thus is not required to maintain a practice change that would not comply with a law, rule or regulation or authoritative interpretation thereof.
- b. **Monetary Relief.** The Parties agree that Murphy will provide and make available to Settlement Class Members coupons for \$1.00 off on any item sold in its stores except for (1) age-restricted items, such as alcohol, lottery or tobacco products, or (2) motor fuel. Settlement Coupons will be valid for one year after the Final Settlement Date or until 257,500 coupons are redeemed for a total value of \$257,500.00, whichever occurs first.

HOW TO GET A SETTLEMENT BENEFIT

9. How can I get a Settlement Benefit?

To be eligible for a Settlement Coupon, all Settlement Class Members can register their email address online at www.murphyoilusasettlement.com and affirm that they are a Settlement Class Member.

After the Fairness Hearing, the Settlement Website will continue to accept the registration of emails by Settlement Class Members for one year or until all coupons have been redeemed, whichever comes first.

10. When will I get my Settlement Benefit?

Up to 257,500 coupons will be sent to Settlement Class Members who timely register their email and affirm that they are a Settlement Class Member if the Settlement receives final approval and after any appeals are resolved. The Court will consider whether the proposed Settlement should be granted final approval at the Fairness Hearing, which is scheduled to occur on September 17, 2019 at 10:00 a.m. (see Question 18). If there are appeals to the final approval order, they can take time to resolve. Please be patient.

Settlement Class Members who receive a Coupon by email will be able to redeem their Coupon by printing the Coupon or opening the image on a mobile device and presenting it to the cashier at a Murphy store to be scanned. All Coupons will state on their face that they can be used only one time.

EXCLUDING YOURSELF FROM THE SETTLEMENT

11. How do I exclude myself from the proposed Settlement?

Any Settlement Class Member who wishes to be excluded from the Settlement Class must mail a written “request for exclusion” to the Settlement Administrator at Murphy Oil USA Settlement, c/o JND Legal Administration, P.O. Box 91326, Seattle, WA 98111, mailed sufficiently in advance to be received by the Settlement Administrator no later than **August 16, 2019**, or as the Court otherwise may direct. A written request for exclusion must: (a) contain a caption or title that identifies it as “Request for Exclusion in *Holt v. Murphy Oil USA, Inc.*, No. 3:17-cv-00911-RV-CJK (N.D. Fla.)”; (b) include the Settlement Class Member’s name, mailing and email addresses, and contact telephone number; (c) specify that he or she wants to be “excluded from the Settlement Class”; and (d) be personally signed by the Settlement Class Member.

Each Settlement Class Member who wishes to be excluded from the Settlement Class must submit his or her own personally signed written request for exclusion. A single written request for exclusion submitted on behalf of more than one Settlement Class Member will be deemed invalid.

12. If I don’t exclude myself, can I bring claims against the Defendant for the same thing later?

No. Unless you exclude yourself, you give up any right to individually bring claims against the Defendant for the claims and/or potential claims that this proposed Settlement resolves. The Agreement posted on the website, www.murphyoilusasettlement.com, describes in more detail the claims and/or potential claims that this proposed Settlement resolves. You must exclude yourself from this Settlement Class to sue the Defendant on your own over the claims and/or potential claims resolved by this proposed Settlement. Remember, the exclusion deadline is **August 16, 2019**.

13. If I exclude myself, can I get a benefit from this proposed Settlement?

No. If you exclude yourself, you will not get a benefit from this proposed Settlement.

THE LAWYERS REPRESENTING YOU

14. Do I have a lawyer in this case?

The Court appointed Joseph H. Aughtman, of the Aughtman Law Firm, LLC and Kenneth J. Grunfeld, of the law firm of Golomb & Honik to represent you and other Settlement Class Members as “Class Counsel.” You do not have to individually pay Class Counsel. If you want to be represented by your own lawyer, and have that lawyer appear in court for you in this case, you may hire one at your own expense.

CLASS COUNSEL	
Joseph H. Aughtman Aughtman Law Firm, LLC 1772 Platt Place Montgomery, AL 36117	Kenneth J. Grunfeld Golomb & Honik, P.C. 1835 Market Street Suite 2900 Philadelphia, PA 19103

15. How will Class Counsel be paid?

Murphy has agreed that Class Counsel and the Class Representatives have the right to petition the Court for an award of Attorneys’ Fees and Expenses in a total amount to be determined by the Court but not to exceed Two Hundred and Fifty Thousand Dollars (\$250,000.00), and Murphy has agreed to separately pay Attorneys’ Fees and

Questions? Email the Settlement Administrator at info@murphyoilusasettlement.com or visit www.murphyoilusasettlement.com.

Expenses up to that amount subject to Court approval. Murphy also agrees to pay a Service Award to each Class Representative in an amount to be determined by the Court but not to exceed Two Thousand Five Hundred Dollars (\$2,500.00) for each of the two Class Representatives. The proposed Settlement is not made contingent upon any particular amount of Service Award or Attorneys' Fees and Expenses being awarded by the Court. No later than **August 1, 2019**, Class Counsel will file a motion for approval of their application for Attorneys' Fees and Expenses and the Service Awards for the Class Representatives. The motion(s) will be available for review on the website, www.murphyoilusasettlement.com.

OBJECTING TO THE PROPOSED SETTLEMENT

16. How do I tell the Court if I don't agree with the proposed Settlement?

Any Settlement Class Member who has not filed a timely written request for exclusion and who wishes to object to the fairness, reasonableness, or adequacy of this Agreement or the proposed Settlement, or to any other aspect or effect of the proposed Settlement, must file with the Court a written statement of his or her objection no later than **August 16, 2019**. To file a written statement of objection, a Settlement Class Member must (a) mail it to the Clerk of the Court in time to be received by the Clerk of the Court on or before **August 16, 2019**, or (b) file it in person on or before **August 16, 2019** at any location of the United States District Court for the Northern District of Florida, except that any objection made by a Settlement Class Member represented by counsel must be filed through the Court's Case Management/Electronic Case Filing (CM/ECF) system.

A written statement of objection must: (a) contain a caption or title that identifies it as "Objection to Class Settlement in *Holt v. Murphy Oil USA, Inc.*, No. 3:17-cv-00911-RV-CJK (N.D. Fla.)"; (b) include the Settlement Class Member's name, mailing and email addresses, and contact telephone number; (c) set forth the specific reason(s) for the objection, including all legal support the Settlement Class Member wishes to bring to the Court's attention and all factual evidence the Settlement Class Member wishes to introduce in support of the objection; (d) disclose the name and contact information of any and all attorneys representing, advising, or in any way assisting the Settlement Class Member in connection with the preparation or submission of the objection; and (e) be personally signed by the Settlement Class Member.

You can ask the Court to deny approval by filing an objection. You can't ask the Court to order a larger settlement; the Court can only approve or deny the settlement. If the Court denies approval, no settlement benefits will be sent out and the lawsuit will continue. If that is what you want to happen, you must object.

You may, but need not, select an attorney to appear at the Fairness Hearing on your behalf. If you do, you will be responsible for your own attorneys' fees and costs.

THE COURT

Clerk of the Court
USDC, Northern District of Florida
Winston E. Arnow Federal Building
100 North Palafox Street
Pensacola, FL 32502

17. What's the difference between objecting and asking to be excluded?

Objecting is telling the Court that you do not like something about the proposed Settlement. You can object only if you stay in the Settlement Class. Excluding yourself is telling the Court that you do not want to be part of the proposed Settlement. If you exclude yourself, you have no basis to object because the case no longer affects you. If you object, and the Court approves the proposed Settlement anyway, you will still be legally bound by the result.

THE COURT'S FAIRNESS HEARING

18. When and where will the Court decide whether to approve the Settlement?

The Court has scheduled a Fairness Hearing at **10:00 a.m.**, on **September 17, 2019**, in Courtroom 2 of the Winston E. Arnow Federal Building, 100 North Palafox Street, Pensacola, FL 32502. During the Fairness Hearing, the Court will consider whether: (a) the proposed Settlement of the Action on the terms and conditions provided for in the Agreement is fair, adequate and reasonable as to the Settlement Class, such that the Agreement should be granted final approval by the Court pursuant to Federal Rule of Civil Procedure 23(e); (b) the certification of the Settlement Class should be made final for settlement purposes, pursuant to Rules 23(a) and 23(b) of the Federal Rules of Civil Procedure; (c) whether Attorneys' Fees and Expenses should be awarded by the Court to Class Counsel, and in what amount, pursuant to Federal Rule of Civil Procedure 23(h); (d) whether a Service Award should be approved by the Court to the Class Representatives, and in what amount; and (e) whether a Final Order and Judgment should be entered, and this Action thereby dismissed with prejudice, pursuant to the terms of the Agreement. The Court may adjourn or reschedule the Fairness Hearing without further notice to the Settlement Class Members. Updates will be posted to the Settlement Website.

19. Do I have to attend the hearing?

No. You may, but need not, attend the Fairness Hearing. Class Counsel will answer any questions the Court may have. However, you may come if you choose, at your own expense. If you sent a written objection, you may, but do not have to, come to Court to talk about it. As long as you properly submitted your written objection, the Court will consider it. You may also pay your own lawyer to attend, but that also is not necessary.

20. May I speak at the hearing?

If you submit a proper written objection to the proposed Settlement, you or your lawyer acting on your behalf may speak at the Fairness Hearing. You cannot speak at the Fairness Hearing if you exclude yourself from the proposed Settlement.

IF YOU DO NOTHING

21. What happens if I do nothing at all?

If you do nothing, you will not receive a Settlement Coupon and will give up your rights to sue the Defendant about the claims in this case.

GETTING MORE INFORMATION

22. How do I get more information about the proposed Settlement?

This Notice summarizes the proposed Settlement. More details are in the Agreement, which is available on the Settlement Website at www.murphyoilusasettlement.com. If you have questions, you may contact the Settlement Administrator at info@murphyoilusasettlement.com. You can access the Court docket in this case through the Court's Public Access to Court Electronic Records (PACER) system at <https://ecf.cand.uscourts.gov>, or visit the office of the Clerk of the Court for the United States District Court for the Northern District of Florida, Winston E. Arnow Federal Building, 100 North Palafox Street, Pensacola, FL 32502.

PLEASE DO NOT CONTACT THE COURT REGARDING THIS NOTICE.