

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

LAZAR MACOVSKI, Individually and On
Behalf of All Others Similarly Situated,

Plaintiff,

v.

GROUPON, INC., RICH WILLIAMS, and
MELISSA THOMAS,

Defendants.

Case No. 1:20-cv-02581

Honorable Matthew F. Kennelly

LEAD PLAINTIFF'S UNOPPOSED MOTION FOR CLASS DISTRIBUTION ORDER

Court-appointed Lead Plaintiff Fadi E. Rahal hereby respectfully moves the Court for entry of the [Proposed] Class Distribution Order (“Motion”) in the above-captioned action. Defendants do not oppose the relief requested by this Motion.

The grounds in support of this Motion are set forth fully in the concurrently-filed Memorandum of Law in Support of Lead Plaintiff’s Unopposed Motion for Class Distribution Order; and the Declaration of Jessie Mahn in Support of Lead Plaintiff’s Motion for Class Distribution Order, and the exhibits attached thereto.

Dated: July 27, 2023

Respectfully Submitted,

GLANCY PRONGAY & MURRAY LLP

By: /s/ Leanne H. Solish
Robert V. Prongay
Kara M. Wolke
Joseph D. Cohen
Leanne H. Solish
1925 Century Park East, Suite 2100
Los Angeles, CA 90067
Telephone: (310) 201-9150
Email: rprongay@glancylaw.com
kwolke@glancylaw.com
jcohen@glancylaw.com
lsolish@glancylaw.com

KIRBY MCINERNEY LLP

Ira M. Press
Thomas W. Elrod
Andrew M. McNeela
250 Park Avenue, Suite 820
New York, NY 10177
Telephone: (212) 371-6600
Email: ipress@kmlp.com
telrod@kmlp.com
amcneela@kmlp.com

Co-Lead Counsel for Lead Plaintiff

POMERANTZ LLP

Louis C. Ludwig
10 South LaSalle Street, Suite 3505
Chicago, IL 60603
Telephone: (312) 377-1181
Email: lcludwig@pomlaw.com

Liaison Counsel for Lead Plaintiff

CERTIFICATE OF SERVICE

I hereby certify that on July 27, 2023, I authorized the electronic filing of the foregoing with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to all registered ECF participants.

s/ Leanne H. Solish
Leanne H. Solish

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

LAZAR MACOVSKI, Individually and On
Behalf of All Others Similarly Situated,

Plaintiff,

v.

GROUPON, INC., RICH WILLIAMS, and
MELISSA THOMAS,

Defendants.

Case No. 1:20-cv-02581

Honorable Matthew F. Kennelly

[PROPOSED] CLASS DISTRIBUTION ORDER

Having considered all materials and arguments submitted in support of Lead Plaintiff's Unopposed Motion for Class Distribution Order (the "Motion"), including the Memorandum of Law in Support of the Motion, the Declaration of Jessie Mahn in Support of Lead Plaintiff's Motion for Distribution of Class Settlement Funds (the "Mahn Declaration"),

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. This Class Distribution Order incorporates by reference the definitions in the Stipulation and Agreement of Settlement (ECF. No. 110-1) (the "Stipulation"). All terms not otherwise defined shall have the same meaning as set forth in the Stipulation or the Mahn Declaration.

2. This Court has jurisdiction over the subject matter of the Action and over all parties to the Action, including all Settlement Class Members.

3. As set forth in the Mahn Declaration, the administrative determinations of the Claims Administrator in accepting and rejecting Claims are approved. Specifically, the administrative determinations of the Claims Administrator accepting those Claims set forth in Exhibits D-1 and D-2 of the Mahn Declaration are approved. Likewise, the administrative determinations of the Claims Administrator rejecting those Claims set forth in Exhibit D-3 of the Mahn Declaration are approved.

4. As set forth in the Mahn Declaration, no new Claims received after May 31, 2023 may be included in the distribution.

5. The Court authorizes payment of \$16,216.25 from the Settlement Fund to the Claims Administrator for the fees and expenses incurred to be incurred in connection with the claims administration process, as described in the Mahn Declaration.

6. The Distribution Plan for the Net Settlement Fund as set forth in the Mahn Declaration and accompanying exhibits is approved. Mahn Declaration, ¶45. The balance of the Net Settlement Fund shall be distributed to Authorized Claimants. To encourage Authorized Claimants to promptly deposit their payments, all distribution checks will bear a notation: “DEPOSIT PROMPTLY, VOID AND SUBJECT TO RE-DISTRIBUTION IF NOT NEGOTIATED WITHIN 90 DAYS OF ISSUE DATE.” Authorized Claimants who fail to negotiate a distribution check within the time allotted or consistent with the terms outlined in the Mahn Declaration will irrevocably forfeit all recovery from the Settlement.

7. After the Initial Distribution of the Net Settlement Fund, the Claims Administrator shall make reasonable and diligent efforts to have Authorized Claimants cash their distribution checks. To the extent any monies remain in the fund nine (9) months after the Initial Distribution, if Lead Counsel, in consultation with the Claims Administrator, determines that it is cost-effective to do so, the Claims Administrator shall conduct a redistribution of the funds remaining after payment of any unpaid fees and expenses incurred in administering the Settlement, including for such redistribution, to Authorized Claimants who have cashed their Initial Distributions and who would receive at least \$10.00 from such redistribution. Additional redistributions to Authorized Claimants who have cashed their prior checks and who would receive at least \$10.00 on such additional redistributions may occur thereafter if Lead Counsel, in consultation with the Claims Administrator, determines that additional redistributions, after the deduction of any additional fees and expenses incurred in administering the Settlement, including for such redistributions, would be cost-effective.

8. At such time as Lead Counsel, in consultation with the Claims Administrator, determine that no additional distributions are cost-effective, then the funds will be donated to a

non-sectarian, not-for-profit organization to be recommended by Lead Counsel and approved by the Court.

9. All persons involved in the review, verification, calculation, tabulation, or any other aspect of the processing of the claims submitted herein, or otherwise involved in the administration or taxation of the Settlement Fund or the Net Settlement Fund, are released and discharged from any and all claims arising out of such involvement, and all Settlement Class Members, whether or not they are to receive payment from the Net Settlement Fund, are barred from making any further claim against the Net Settlement Fund, Lead Plaintiff, Lead Counsel, Liaison Counsel, additional Plaintiff's Counsel, the Claims Administrator, the Escrow Agent or any other agent retained by Lead Plaintiffs or Lead Counsel in connection with the administration or taxation of the Settlement Fund or the Net Settlement Fund beyond the amounts allocated to them pursuant to this Order.

10. The Claims Administrator is authorized to discard: (a) paper or hard and electronic copies of the Proofs of Claim Form and supporting documents two years after the Initial Distribution or one year after the final distribution (if it occurs).

SO ORDERED this ____ day of _____, 2023.

The Honorable Matthew F. Kennelly
United States District Judge

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

LAZAR MACOVSKI, Individually and On
Behalf of All Others Similarly Situated,

Plaintiff,

v.

GROUPON, INC., RICH WILLIAMS, and
MELISSA THOMAS,

Defendants.

Case No. 1:20-cv-02581

Honorable Matthew F. Kennelly

**LEAD PLAINTIFF'S MEMORANDUM OF LAW IN SUPPORT OF UNOPPOSED
MOTION FOR CLASS DISTRIBUTION ORDER**

TABLE OF CONTENTS

I. BACKGROUND 1

II. CLAIMS ADMINISTRATION 2

III. LATE BUT OTHERWISE ELIGIBLE CLAIMS 4

IV. DISTRIBUTION OF NET SETTLEMENT FUND 6

V. RELEASE OF CLAIMS 7

VI. THE COURT SHOULD APPROVE PAYMENT OF ADMINISTRATION RELATED FEES AND EXPENSES 8

VII. RECORDS RETENTION AND DESTRUCTION 8

VIII. CONCLUSION 8

TABLE OF AUTHORITIES

CASES

Hartman v. Powell,
No. 00-5356, 2001 WL 410461 (D.C. Cir. Mar. 15, 2001) 6

In re “Agent Orange” Prod. Liab. Litig.,
689 F. Supp. 1250 (E.D.N.Y. 1988) 5

In re Citigroup Inc. Sec. Litig.,
No. 09-MD-2070 (SHS), 2014 WL 7399039 (S.D.N.Y. Dec. 29, 2014) 6

In re Gypsum Antitrust Cases,
565 F.2d 1123 (9th Cir. 1977) 4, 5, 6

In re Medicis Pharm. Corp. Sec. Litig.,
2013 WL 12149720 (D. Ariz. Mar. 8, 2013) 8

In re Orthopedic Bone Screw Prods. Liab. Litig.,
246 F.3d 315 (3d Cir. 2001)..... 5

Court-appointed Lead Plaintiff Fadi E. Rahal respectfully submits this Memorandum of Law in support of his Unopposed Motion for Class Distribution Order (“Motion”) in the above-captioned Action.¹ If entered by the Court, the Class Distribution Order will, among other things: (i) approve the Claims Administrator’s recommendations accepting and rejecting Claims submitted in the Action; (ii) direct the distribution of the Net Settlement Fund to Authorized Claimants whose Claims have been accepted as valid and approved by the Court; and (iii) approve the Claims Administrator’s fees and expenses incurred in connection with the Action. The specifics of the proposed plan for distribution of the Net Settlement Fund are set forth in the accompanying Mahn Declaration. *See* Mahn Decl., ¶45.

I. BACKGROUND

On June 24, 2022, the Parties entered into the Stipulation, the terms of which established a \$13,500,000 Settlement Fund for the benefit of the Settlement Class. Subject to certain exclusions, the Settlement Class consists of all persons and entities who or that, between July 30, 2019, and February 18, 2020, inclusive (the “Settlement Class Period”), purchased or otherwise acquired Groupon common stock and were damaged thereby.

The Court granted preliminary approval of the Settlement on July 6, 2022. *See* ECF No. 113 (the “Preliminary Approval Order”). Pursuant to the Preliminary Approval Order, the Claims Administrator mailed 45,145 Notice Packets to potential members of the Settlement Class, published the Summary Notice in *Investor’s Business Daily*, transmitted the Summary Notice over

¹ All capitalized terms used herein that are not otherwise defined have the meanings ascribed to them in the Stipulation and Agreement of Settlement, dated June 24, 2022 (ECF No. 110-1) (the “Stipulation”), or the concurrently-filed Declaration of Jessie Mahn in Support of Lead Plaintiff’s Motion for Distribution of Class Settlement Funds (“Mahn Declaration” or “Mahn Decl.”), submitted on behalf of the Court-approved Claims Administrator, Epiq Class Action & Claims Solutions, Inc. (“Epiq” or “Claims Administrator”).

PR Newswire (a national newswire service), established a case-specific website dedicated to this Settlement (www.GrouponSecuritiesSettlement.com (the “Settlement Website”)), and set up a toll-free telephone helpline. *See* Mahn Decl., ¶¶5-8. The Settlement Website and helpline enabled Settlement Class Members to obtain information about the Settlement, including deadlines for requesting exclusion, objecting, and filing Claims, as well as provided access to important documents relevant to the Settlement, including the Stipulation, Notice, and Claim Form. *Id.*, ¶7.

On October 28, 2022, the Court entered an order granting final approval of the Settlement (“Final Approval Order”), finding the Settlement fair, reasonable, and adequate. ECF No. 127. That same day, the Court also entered an order approving the Plan of Allocation, which was explained in the Notice and also posted on the Settlement Website, as providing a fair and equitable basis upon which to allocate the proceeds of the Net Settlement Fund. ECF No. 128.

Lead Counsel now respectfully request that the Court authorize distribution of the Net Settlement Fund (after payment of the Claims Administrator’s expenses as discussed below, and payment of, or reserve for, taxes, tax preparation fees and escrow fees) to Authorized Claimants. Importantly, to date, no claimant has disagreed with the Claims Administrator’s administrative determination of deficiencies or ineligibility. Mahn Decl., ¶¶30-31. Likewise, Defendants do not oppose this motion.

II. CLAIMS ADMINISTRATION

Pursuant to the Court-approved Notice, all Settlement Class Members wishing to participate in the Settlement were required to submit Claim Forms by mail or online, postmarked or received by no later than December 1, 2022. *See* Preliminary Approval Order, ¶10. The Claims Administrator received and reviewed all submitted Claims and, to the extent that a Claim was deficient, the Claims Administrator notified the Claimant of the deficiency and advised the

Claimant as to possible ways to cure the deficiency. *See* Mahn Decl., ¶¶12-29.

Of the 4,405 Claims submitted to, and fully processed by, the Claims Administrator, 426 were paper submissions or online submissions through the online filing component on the Settlement Website. *Id.*, ¶12. The remaining 3,979 Claims were Electronic Claims. Electronic Claims filers are typically banks, brokers, nominees and other-third party filers, who file claims on behalf of numerous claimants. *Id.*, ¶16. Because the Electronic Claim filers submit a high volume of Claims on behalf of multiple Claimants, the Claims Administrator provides Electronic Claim filers with the opportunity to either mail a computer disc or electronically submit a file containing all the transactions of the Claimants on whose behalf the Electronic Claim filer is submitting a Claim. *Id.* This process is designed to expedite the claims process. *See id.*

If a Claim was deficient or defective, the Claims Administrator sent a Deficiency Notice, a sample of which is attached as Exhibit B to the Mahn Declaration. *Id.*, ¶25 and Ex. B. The Deficiency Notice advised the Claimant that he, she, or it had twenty (20) days to submit additional information and/or documentary evidence to cure the Claim, otherwise the Claims Administrator would recommend the Claim for rejection. *Id.*, ¶25. Of the 426 paper and online Claims, the Claims Administrator sent Deficiency Notices for 335 Claims (or approximately 79%). *Id.*, ¶24.

Similarly, for deficient Electronic Claims, the Claims Administrator sent an email with an attached Transaction Report, a sample of which is attached as Exhibit C to the Mahn Declaration. *Id.*, ¶¶27-28 and Ex. C. The Transaction Report advised the Claimant that he, she, or it had twenty (20) days to submit additional information to cure the Claim, or else the Claims Administrator would recommend the Claim for rejection. *Id.* The Transaction Report also detailed the deficiencies related to individual transactions and/or entire Electronic Claims. *Id.* Of the 3,979 Electronic Claims, 2,607, or approximately 65%, were deficient or ineligible. *Id.*, ¶27. The Claims

Administrator worked diligently with Claimants to resolve deficiencies where possible and, as a result of this process, a number of Claimants with initially deficient Claims are now eligible to participate in the Settlement.

Ultimately, after the deficiency process was complete, the Claims Administrator determined that 1,221 Claims are acceptable, in whole or in part, and should receive a distribution. Mahn Decl., ¶¶38-40, Ex. D. This number includes 841 timely and acceptable or partially acceptable Claims, and 380 Late But Otherwise Eligible Claims (addressed in Section III below). *Id.*, ¶¶32, 38 and Exs. D-1 and D-2. The total Common Stock Recognized Loss amount is \$61,344,590.79.² *Id.*, ¶40 and Exs. D-1 and D-2. The Claims Administrator also determined that 3,184 Claims are not eligible and should be rejected for the following reasons: (i) 711 Claims did not result in a Recognized Claim under the Plan of Allocation; (ii) 1,203 Claims did not fit the definition of the Settlement Class; (iii) 73 Claims had uncured deficiencies; (iv) 6 Claims were duplicates; and (v) 1,191 claims were withdrawn or voided by request.³ *Id.*, ¶42 and Ex. D-3.

III. LATE BUT OTHERWISE ELIGIBLE CLAIMS

The Claims Administrator continued to receive Claims after the December 1, 2022 claims filing deadline. Although the Claims Administrator attempts to accept all eligible Claims submitted after the deadline, there must be a final cut-off date after which no more Claims may be accepted so that a proportional distribution of the Net Settlement Fund may take place. *See In re Gypsum Antitrust Cases*, 565 F.2d 1123, 1127 (9th Cir. 1977) (“There is no question that in the

² The Common Stock Recognized Loss amount breakdown is \$40,223,379.76 for timely valid Claims, and \$21,121,211.04 for Late But Otherwise Eligible Claims. *Id.*, ¶40 and Exs. D-1 and D-2.

³ Of the Claims withdrawn or voided by request, 1,179 Claims were submitted by a nominee with post-split data instead of pre-split data as required by the Plan of Allocation. The nominee withdrew these 1,179 Claims and replaced them with the correct, pre-split data. *Id.*, ¶42 n.2.

distribution of a large class settlement fund, ‘a cutoff date is essential and at some point the matter must be terminated.’”) (citation omitted); *In re Orthopedic Bone Screw Prods. Liab. Litig.*, 246 F.3d 315, 329 (3d Cir. 2001). Acceptance of additional Claims received during the finalization of the administration process and the preparation of this Motion would necessarily require a delay in the distribution. Accordingly, the Claims Administrator imposed a cut-off date of May 31, 2023.

Of all the 4,405 Claims submitted, 1,248 were received or postmarked after the December 1, 2022 deadline, but on or before the Claims Administrator’s imposed cut-off date of May 31, 2023. Mahn Decl., ¶32. Of these 1,248 Claims, 380 are otherwise eligible (“Late But Otherwise Eligible Claims”). *Id.* These Late But Otherwise Eligible Claims have been recommended for payment. *Id.* Lead Counsel and the Claims Administrator believe that when the equities are balanced, it would be unfair to prevent an otherwise valid Claim from participating in the distribution of the Net Settlement Fund solely because it was submitted after the deadline to submit Claim Forms, but while the Claims were still being processed. *See In re Gypsum*, 565 F.2d at 1128 (district court has discretion to grant late claims); *see also In re “Agent Orange” Prod. Liab. Litig.*, 689 F. Supp. 1250, 1261-63 (E.D.N.Y. 1988) (court permitting the qualifying late claimants and opt-out claimants to participate in the settlement distribution because “[t]he cost to the fund of admitting late claimants and readmitting the opt-out claimants to the class action should be relatively small. No significant administrative costs need be incurred to allow the late claims and opt-out claims”). Accordingly, it is respectfully requested that the Court permit the Claims Administrator to include the Late But Otherwise Eligible Claims in the Distribution Plan. *See Mahn Decl.*, ¶¶32, 38-40, and Ex. D-2.

Additionally, it is respectfully requested that the Court enter an Order directing that no Claims or responses to a deficiency letter received after May 31, 2023 be included in the

distribution. *Id.*, ¶¶33, 45(d). “Drawing a line is essential to achieve certainty and finality in such a large class action.” *Hartman v. Powell*, No. 00-5356, 2001 WL 410461, at *1 (D.C. Cir. Mar. 15, 2001); *see also In re Citigroup Inc. Sec. Litig.*, No. 09-MD-2070 (SHS), 2014 WL 7399039, at *4 (S.D.N.Y. Dec. 29, 2014) (quoting *In re Gypsum*, 565 F.2d at 1127).

IV. DISTRIBUTION OF NET SETTLEMENT FUND

Consistent with the terms of the Plan of Allocation and with the Court’s approval, the Claims Administrator will conduct an Initial Distribution of the Net Settlement Fund to all Claimants on a *pro rata* basis whose distribution payments calculates to \$10.00 or more. *See Mahn Decl.*, ¶45(a) and Ex. A (Notice) at ¶¶57, 60. Based on the substantial experience of Lead Counsel in similar distributions, it can be expected that a certain number of the payments to be distributed to Settlement Class Members who filed valid Claims will not be cashed, deposited, or negotiated promptly. To encourage Authorized Claimants to promptly cash, deposit, or negotiate their distributions and to avoid or reduce future expenses relating to unpaid distributions, Lead Counsel propose that all the distribution checks bear a notation “DEPOSIT PROMPTLY, VOID AND SUBJECT TO RE-DISTRIBUTION IF NOT NEGOTIATED WITHIN 90 DAYS OF ISSUE DATE.” *Mahn Decl.*, ¶45(a)(iv).

The Claims Administrator will make reasonable and diligent efforts to encourage Authorized Claimants who are entitled to participate in the distribution of the Net Settlement Fund to cash their distribution checks. However, if after nine (9) months any funds remain in the Net Settlement Fund, by reason of uncashed checks or otherwise, Lead Counsel in consultation with the Claims Administrator will determine if it is cost-effective to have the Claims Administrator conduct a second distribution (“Second Distribution”). *Mahn Decl.*, ¶45(b) and Ex. A (Notice) at ¶66. During the Second Distribution, any amounts remaining in the Net Settlement Fund, after

payment of, or reserve for, Epiq's fees and expenses incurred in connection with administering the Settlement for which it has not yet been paid (including the estimated costs of such Second Distribution), any Taxes, the costs of preparing appropriate tax returns, and any escrow fees, will be redistributed to all Authorized Claimants in the Initial Distribution who cashed their distribution checks and would receive at least \$10.00 from the Second Distribution. Mahn Decl., ¶45(b). Following the Second Distribution, additional redistributions will occur following the same process as the Second Distribution until no funds remain in the Net Settlement Fund or until Lead Counsel, in consultation with the Claims Administrator, determines additional distributions are no longer economically feasible. *Id.*, ¶45(c).

At such time Lead Counsel, in consultation with the Claims Administrator, determines that further distribution of the funds remaining in the Net Settlement is not cost-effective, after payment of any further Notice and Administration Costs and Taxes, the remaining balance shall be contributed to a non-sectarian, not-for-profit organization to be recommended by Lead Counsel and approved by the Court. The proposed Class Distribution Order filed herewith provides for the redistribution and disposition of any funds remaining in the Net Settlement Fund following the Initial Distribution.

V. RELEASE OF CLAIMS

It is also respectfully requested that the Court release and discharge all persons involved in the review, verification, calculation, tabulation, or any other aspect of the processing of the Claims submitted herein, or otherwise involved in the administration or taxation of the Settlement Fund or the Net Settlement Fund from any and all claims arising out of such involvement and bar all Settlement Class Members, whether or not they receive payment from the Net Settlement Fund, from making any further claims against the Net Settlement Fund, Lead Plaintiff, Lead Counsel,

Liaison Counsel, additional Plaintiff's Counsel, the Claims Administrator, the Escrow Agent or any other agent retained by Lead Plaintiff or Lead Counsel in connection with the administration or taxation of the Settlement Fund or the Net Settlement Fund beyond the amounts allocated to them pursuant to the terms of the Distribution Order. *See In re ITT Educational Services, Inc. Sec. Litig. (Indiana)*, Dkt. No. 114, Case No. 1:14-cv-01599-TWP-DML (S.D. Ind. Nov. 21, 2017); *In re Medicis Pharm. Corp. Sec. Litig.*, 2013 WL 12149720, at *2 (D. Ariz. Mar. 8, 2013).

VI. THE COURT SHOULD APPROVE PAYMENT OF ADMINISTRATION RELATED FEES AND EXPENSES

Based on the work performed by the Claims Administrator, the total fees and expenses charged by the Claims Administrator in this matter are \$184,166.73, which has been paid. Mahn Decl., ¶¶43-44, Ex. E (compilation of Claims Administrator's invoices). The estimate to conduct the Initial Distribution is \$16,216.25. *Id.*, ¶44. Therefore, Lead Counsel respectfully requests that the Court authorize payment to the Claims Administrator from the Settlement Fund of \$16,216.25 in anticipation of the work that will be performed for the Initial Distribution.⁴ *Id.*

VII. RECORDS RETENTION AND DESTRUCTION

Lead Plaintiff respectfully requests that the Court order that: (a) in no less than one (1) year after the final distribution of the Net Settlement Fund, or, if there are no additional distributions, two (2) years after the Initial Distribution, the Claims Administrator may destroy the paper and electronic copies of the Claims and all supporting documentation. *Id.*, ¶46.

VIII. CONCLUSION

For all of the above reasons, Lead Plaintiff respectfully requests that the Motion be granted.

⁴ If the anticipated fees and expenses to conduct the Initial Distribution are greater than the actual cost to conduct the distribution, the excess will be returned to the Settlement Fund. *Id.*

Dated: July 27, 2023

Respectfully Submitted,

GLANCY PRONGAY & MURRAY LLP

By: /s/ Leanne H. Solish

Robert V. Prongay

Kara M. Wolke

Joseph D. Cohen

Leanne H. Solish

1925 Century Park East, Suite 2100

Los Angeles, CA 90067

Telephone: (310) 201-9150

Email: rprongay@glancylaw.com

kwolke@glancylaw.com

jcohen@glancylaw.com

lsolish@glancylaw.com

KIRBY MCINERNEY LLP

Ira M. Press

Thomas W. Elrod

Andrew M. McNeela

250 Park Avenue, Suite 820

New York, NY 10177

Telephone: (212) 371-6600

Email: ipress@kmlp.com

telrod@kmlp.com

amcneela@kmlp.com

Co-Lead Counsel for Lead Plaintiff

POMERANTZ LLP

Louis C. Ludwig

10 South LaSalle Street, Suite 3505

Chicago, IL 60603

Telephone: (312) 377-1181

Email: lludwig@pomlaw.com

Liaison Counsel for Lead Plaintiff

CERTIFICATE OF SERVICE

I hereby certify that on July 27, 2023, I authorized the electronic filing of the foregoing with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to all registered ECF participants.

s/ Leanne H. Solish
Leanne H. Solish

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

LAZAR MACOVSKI, Individually and On
Behalf of All Others Similarly Situated,

Plaintiff,

v.

GROUPON, INC., RICH WILLIAMS, and
MELISSA THOMAS,

Defendants.

Case No. 1:20-cv-02581

Honorable Matthew F. Kennelly

**DECLARATION OF JESSIE MAHN IN SUPPORT OF LEAD PLAINTIFF'S MOTION
FOR DISTRIBUTION OF CLASS SETTLEMENT FUNDS**

I, Jessie Mahn, declare and state under penalty of perjury as follows, pursuant to 28 U.S.C. § 1746:

1. I am a Project Manager employed by Epiq Class Action & Claims Solutions, Inc. (“Epiq”).¹ I am over 21 years of age and am not a party to the above-captioned action (the “Action”). The following statements are based on my personal knowledge and information provided by Epiq employees working under my supervision, and if called on to do so, I could and would testify competently thereto.

2. Epiq was retained by Lead Counsel to serve as Claims Administrator in connection with the Settlement of this Action. Pursuant to the Court’s Order Preliminarily Approving Settlement and Providing for Notice dated July 6, 2022 (ECF No. 113, the “Preliminary Approval Order”), the Court approved Epiq as the Claims Administrator in connection with the Settlement. On October 28, 2022, the Court entered the Order and Final Judgment Approving Class Action Settlement (ECF No. 127, the “Final Judgment”) and the Order Approving the Plan of Allocation (ECF No. 128, the “Plan of Allocation”). Pursuant to the Settlement, \$13,500,000 in cash was deposited into the Escrow Account for the Settlement Class’s benefit. The Effective Date of the Settlement has occurred, and the Net Settlement Fund may be distributed to Authorized Claimants pursuant to the Order of this Court. *See* Stipulation, ¶26.

3. As Claims Administrator, Epiq has, among other things: (i) mailed the Notice of (I) Pendency of Class Action, Certification of Settlement Class, and Proposed Settlement; (II) Settlement Fairness Hearing; and (III) Motion for an Award of Attorneys’ Fees and Reimbursement of Litigation Expenses (the “Notice”) and the Proof of Claim and Release Form

¹ Unless otherwise defined herein, all capitalized terms shall have the meaning ascribed to them in the Stipulation and Agreement of Settlement, dated June 24, 2022 (ECF No. 110-1, the “Stipulation”).

(together with the Notice, the “Notice Packet”) to Settlement Class Members, brokers, and other nominees; (ii) created and continues to maintain a toll-free helpline for inquires during the course of the administration; (iii) created and continues to maintain a case website and posted case-specific documents on it; (iv) caused the Summary Notice to be published; (v) provided, upon request, additional copies of the Notice Packet to Settlement Class Members, brokers, and other nominees; and (vi) received and processed Claims.

4. In accordance with the terms of the Stipulation and the Court-approved Plan of Allocation set forth in the Notice, Epiq has completed the processing of the 4,405 Claims received as of May 31, 2023, and hereby submits its administrative determinations accepting or rejecting the Claims in preparation for a distribution of the Net Settlement Fund to Authorized Claimants. Epiq also presents this Declaration in support of Lead Plaintiff’s Motion for Approval of Distribution Plan.

DISSEMINATION OF THE NOTICE

5. As more fully described in the Declaration of Jessie Mahn Regarding: (I) Mailing of Notice and Proof of Claim Form; (II) Publication of Summary Notice; (III) Call Center Services; (IV) the Settlement Website; and (V) Requests for Exclusion and Objections received to Date dated September 7, 2022 (ECF No. 121-1, the “Initial Mailing Declaration”) and the Supplemental Declaration of Jessie Mahn Regarding: (I) Mailing of Notice and Proof of Claim Form; (II) Call Center Services; (III) the Settlement Website; and (IV) requests for Exclusion and Objections Received to Date dated October 6, 2022 (ECF No. 122-1, the “Suppl. Mailing Declaration”), Epiq had mailed 15,654 Notice Packets to potential Settlement Class Members, brokers, and other nominees. Suppl. Mailing Decl. ¶6; *see also* Initial Mailing Decl. ¶10. Since the date of the Supplemental Mailing Declaration, 29,491 additional mailed Notice Packets have been mailed. In

total, Epiq has mailed 45,145 Notice Packets to potential Settlement Class Members, brokers, and other nominees that may have purchased Groupon Common Stock on behalf of Settlement Class Members. A copy of the Notice Packet is attached as Exhibit A.

6. Epiq has re-mailed 308 Notice Packets to persons whose original mailing was returned by the U.S. Postal Service and for whom updated addresses were provided to Epiq by the Postal Service.

7. Epiq established and continues to maintain the Settlement Website (www.GrouponSecuritiesSettlement.com) dedicated to this Action, and a toll-free helpline, (866) 991-0893, to assist potential Settlement Class Members. The Settlement Website (which provides access to important documents relevant to the Settlement) and the telephone helpline enable Settlement Class Members to obtain information about the Settlement. In connection with establishing and maintaining the Settlement Website and toll-free telephone helpline, Epiq, among other things, formulated a system to ensure that proper responses were provided to all telephonic and electronic inquiries. That work included training telephone agents to respond to Settlement-specific inquiries; developing a series of commonly asked questions and the answers thereto, known as Frequently Asked Questions, or “FAQs;” uploading key documents to the Settlement Website; and programming the Settlement Website to permit the viewing and downloading of those documents.

8. In accordance with Paragraph 7(d) of the Preliminary Approval Order, on August 15, 2022, Epiq caused the Summary Notice to be published in the *Investor’s Business Daily* and released via *PR Newswire*. Initial Mailing Decl., ¶12.

PROCEDURES FOLLOWED IN PROCESSING CLAIMS

9. Under the provisions of the Preliminary Approval Order and as set forth in the Notice, each Settlement Class Member who wished to be eligible to receive a distribution from the Net Settlement Fund was required to complete and submit to Epiq a properly executed Claim Form postmarked no later than December 1, 2022, together with adequate supporting documentation for the transactions and holdings reported therein. Through May 31, 2023, Epiq has received and fully processed 4,405 Claim Forms.

10. In preparation for receiving and processing claims, Epiq: (i) conferred with Lead Counsel to define the project guidelines for processing claims; (ii) created a unique database to store claim form details and images of claim forms and supporting documentation; (iii) trained staff in the specifics of the project so that claims would be properly processed; (iv) formulated a system so that telephone and email inquiries would be properly responded to; (v) developed various computer programs and screens for entry of claimants' identifying information, as well as their transactional information; and (vi) developed a proprietary "calculation module" that would calculate Recognized Loss Amounts pursuant to the Court-approved Plan of Allocation set forth in the Notice.

11. Settlement Class Members, and their banks, brokers, and other nominees, seeking to share in the Net Settlement Fund were directed in the Notices Packet to submit their Claim Forms to the post office box address specifically designated for the Settlement, to submit claims online using the case website, or to submit claims to the Epiq team that handles large electronic claims (the "Securities Team"). Any correspondence received at the post office box was reviewed and, where necessary, appropriate responses were provided to the senders.

PROCESSING PAPER AND ONLINE CLAIM FORMS

12. Of the 4,405 Claim Forms received by Epiq through May 31, 2023, 426 were paper Claim Forms or claims submitted online through the Settlement Website. Once received, paper claims were opened and prepared for scanning. This process included unfolding documents, removing staples, copying nonconforming sized documents, and sorting documents. This manual task of preparing the paper claims is laborious and time-intensive. Once prepared, the paper claims were scanned into a database together with all submitted documentation.

13. Each paper and online Claim Form was assigned a unique claim number. The information from each Claim Form, including the claimant's name, address, account number/information from his, her or its supporting documentation, and the purchase/acquisition transactions, sale transactions, and holdings listed on the claim form, was entered into the database developed by Epiq to process claims submitted for the Settlement. Next, the documentation provided by each claimant in support of his, her or its claim form was reviewed to determine: (i) whether the claimant traded in Groupon Common Stock during the Settlement Class Period; (ii) whether the transaction information entered on the claim form was supported by the documentation; (iii) that the claimant did not have any additional trades not reflected on his, her, or its claim form; (iv) that the name of the claimant matched the information on the trade documentation, or additional documentation was provided to support any name changes; and (v) that the beneficial owner on the trade documentation, or a valid representative, was the person who signed the claim form.

14. In order to process the claims, Epiq utilized internal codes to identify and classify any deficiency or ineligibility conditions that existed within the claims. The appropriate codes were assigned to the claims as they were processed. For example, where a claim form was

submitted by a claimant who did not have any eligible transactions in Groupon Common Stock during the Settlement Class Period (e.g., the claimant purchased Groupon Common Stock only before or after the Settlement Class Period), that claim would receive a defect code that denoted ineligibility. Similar defect codes were used to denote other ineligible conditions, such as duplicate claims. These message codes would indicate to Epiq that the claimant is not eligible to receive any payment from the Net Settlement Fund with respect to that claim unless the deficiency was cured in its entirety. Examples of conditions of ineligibility are as follows:

ND	No Documentation Submitted for the Entire Claim
MD	Inadequate Documentation
DP	Duplicate Claim
PO	No Eligible Purchase During the Settlement Class Period
SG	No Signature
ZR	No Recognized Loss Under the Plan of Allocation
ZD	No Recognized Loss Due to Other Defects

15. Because a claim may be deficient only in part, but otherwise acceptable, Epiq utilized codes that were only applied to specific transactions within a claim. For example, if a claimant submitted a claim form which, in addition to having eligible documented purchases, also listed shares that were transferred into the account but no supporting documentation demonstrating that the transferred shares had been purchased during the Settlement Class Period was provided, that transfer transaction would receive a transaction-specific defect code. That code indicated that the shares transferred into the account were not eligible, unless the defect was cured, but the claim was otherwise eligible for payment based on the other transactions. Thus, even if the deficiency

was never cured, the claim could still be partially accepted. A few examples of transaction-specific message codes are as follows:

BL	Claim Did Not Balance/Trade Discrepancy
PR	Partial Documentation
RC	Received Shares (i.e., shares transferred into an account but not “purchased”)
DV	Delivered Shares (i.e., shares transferred out of an account but not “sold”)
EN	No Proof of End Holdings
IS	Ineligible Security
MR	Missing Information

PROCESSING ELECTRONICALLY FILED CLAIM FORMS

16. Of the 4,405 claims received by Epiq through May 31, 2023, 3,979 were filed electronically (“Electronic Claims”). Electronic Claims are typically submitted by, or on behalf of, institutional investors who may have hundreds or thousands of transactions during the Settlement Class Period. Rather than provide reams of paper requiring data entry, the institutional investors or representatives filing Electronic Claims either mail a computer disc or electronically submit a file to Epiq so that Epiq may electronically upload all transactions to its proprietary database developed for the Settlement.

17. Epiq maintains a Securities Team to coordinate and supervise the receipt and handling of all Electronic Claims. In this case, the Securities Team reviewed and analyzed each electronic file to ensure that it was formatted in accordance with Epiq’s required format, and to identify any potential data issues or inconsistencies within the file. If any issues or inconsistencies

arose, Epiq notified the sender. If the electronic file was deemed to be in an acceptable format, it was then loaded to Epiq's database.

18. Once the file was loaded, the Electronic Claims were coded to identify them as Electronic Claims and message codes were applied to denote any deficiencies or ineligible conditions that existed within them. These message codes are similar to those applied to paper and online Claim Forms. In lieu of manually applying message codes, the Securities Team performed programmatic reviews of the Electronic Claims to identify deficiency and ineligibility conditions (such as, but not limited to, price per share/net amount validation issues, out of balance conditions, and transactions outside the Settlement Class Period, etc.). The output was thoroughly verified and confirmed as accurate.

19. The review process also included flagging any Electronic Claims that were not accompanied by a signed claim form, which serves as a "Master Proof of Claim Form" for all accounts referenced on the electronic file submitted. This process was reviewed by Epiq's Securities Team and, where appropriate, Epiq contacted the institutional filers whose electronic files were missing information. This ensures that all claims are submitted by properly authorized representatives of the claimants.

20. Finally, at the end of this process, Epiq performed various targeted reviews of the Electronic Claims. Specifically, Epiq used criteria such as the calculated Recognized Loss Amounts and other criteria to flag a sampling of electronic filers in order to request additional information, such as that specific purchases, sales and holdings selected by Epiq be documented with confirmation slips or other transaction-specific supporting documentation. These targeted reviews help to ensure that electronic data supplied by claimants does not contain inaccurate

information. As set forth below, Epiq also performed additional quality assurance reviews in connection with the largest claims.

EXCLUDED PERSONS

21. Epiq also reviewed all claims to ensure that they were not submitted by or on behalf of “Excluded Persons,” to the extent that the identities of such persons or entities were known to Epiq through the list of Defendants and other excluded persons and entities set forth in the Stipulation and Agreement of Settlement and in the Notice, and through the claimants’ certifications on the claim forms.

ADDITIONAL COMPLEXITIES ENCOUNTERED IN CLAIMS PROCESSING

22. Many of the claims Epiq received were deficient or ineligible for one or more reasons and, therefore, were subjected to the additional processing, correspondence and telephonic communications described in the sections below entitled “The Deficiency Process for Paper and Online Claims” and “The Deficiency Process for Electronic Claims.”

23. During the processing of claims, Epiq also encountered “non-conforming” claims, which, in general, require significantly more work than ordinary claims because of the information contained in or missing from the claims or the way the claims were completed. Non-conforming claims include, among other conditions, missing pages, no name or address, claim forms that are blank but submitted with documentation for Epiq to complete, and claim forms that are so materially deficient as to make what is being claimed unrecognizable.

THE DEFICIENCY PROCESS FOR PAPER AND ONLINE CLAIMS

24. Of the 426 paper and online Claims received as of May 31, 2023, 335, or approximately 79% of them, were incomplete or had one or more defects or conditions of ineligibility, such as the claim form not being signed, not being properly documented, or indicating

no eligible transactions in Groupon Common Stock during the Settlement Class Period. Much of Epiq's efforts in handling an administration involve claimant communications so that all claimants have a sufficient opportunity to cure any deficiencies and file a complete claim. The "Deficiency Process," which involved contacting claimants and responding to inquiries from claimants either by telephone or email, was intended to assist them in properly completing their otherwise deficient submissions so that they would be eligible to participate in the Settlement.

25. If a claim was determined to be defective or ineligible, a Notice of Incomplete Proof of Claim Submission ("Deficiency Notice") was sent to the claimant describing the defect(s) or condition(s) of ineligibility in his, her or its claim and what was necessary to cure any "curable" defect(s) in the claim. The Deficiency Notice advised the claimant that the submission of the appropriate information and/or documentary evidence to complete the claim had to be sent within 20 days from the date of the letter. The Deficiency Notice further advised that if the appropriate information was not submitted in this timeframe, the claim would be recommended for rejection to the extent the deficiency or condition of ineligibility was not cured. The Deficiency Notice also advised claimants that if they desired to contest the administrative determination, they were required to submit a written statement to Epiq requesting Court review of the determination and setting forth the basis for their request. Attached hereto as Exhibit B is an example of the Deficiency Notice.

26. Claimants' responses to the Deficiency Notices were scanned into Epiq's database and associated with the corresponding claim form. The responses were then carefully reviewed

and evaluated by Epiq's team of processors. If a claimant's response corrected the defect(s), Epiq updated the database manually to reflect the change in status of the claim.

THE DEFICIENCY PROCESS FOR ELECTRONIC CLAIMS

27. Of the 3,979 electronic claims received, 2,607, or approximately 65% of them, were deficient or ineligible. Epiq used the following process to inform Electronic Claim filers that their electronic submissions were deficient. Each filer was sent an email attaching a Transaction Report that listed the specific claims that were deficient or ineligible, along with a list of the specific portions of the claims that were deficient or ineligible.

28. With respect to the Electronic Claims, the Transaction Reports:

(a) were sent electronically to filers who submitted deficient or ineligible Electronic Claims;

(b) identified individual transactions and entire Electronic Claims that were found to be deficient or ineligible so that the filer had the opportunity to correct the deficient condition or contest the determination of ineligibility;

(c) stated that any deficient transactions or Electronic Claims that remain uncured after 20 days, as well as any transactions or Electronic Claims that were identified as ineligible were rejected;

(d) notified the filer that, within 20 days, it could request that the Court review Epiq's administrative determinations if it wished to contest the rejection of any transactions or Electronic Claims; and

(e) provided Epiq's contact information if the filer had any questions or required assistance.

Attached hereto as Exhibit C is an example of the Transaction Report.

29. Responses to the Transaction Reports were reviewed by Epiq's Securities Team, scanned and/or loaded into Epiq's database, and were associated with the corresponding Electronic Claim. If the response corrected the defect(s) or affected the Electronic Claim's status, Epiq manually and/or programmatically updated the database to reflect the change in status of the Electronic Claim.

DISPUTED CLAIMS

30. As noted above, filers were advised that they had the right to contest Epiq's administrative determinations of deficiencies or ineligibility within 20 days from the date of notification and that they could request that the dispute be submitted to the Court for review. More specifically, such persons were advised in the Deficiency Notice or the Transaction Reports that if they disputed Epiq's determinations, they had to provide a statement of reasons indicating the grounds for contesting the rejection, along with supporting documentation.

31. Epiq received nine requests for review by the Court of the administrative determination made by Epiq. To resolve the disputes without the Court's intervention, Epiq attempted to contact all of the claimants requesting Court review in order to answer all of their questions, fully explain Epiq's determination of the claims' status, and facilitate the submission of missing information or documentation where applicable. As a result of these efforts, all nine claims for which Court review had been requested have either been cured or the request for Court review has been retracted. Accordingly, there are no outstanding requests for Court review.

LATE BUT OTHERWISE ELIGIBLE CLAIMS

32. Through May 31, 2023, Epiq received 1,248 claims that were postmarked or received after the December 1, 2022 claim submission deadline established by the Court. Epiq has fully processed these claims. Of the late claims, 380 have been found to be otherwise eligible

in whole or in part (the “Late But Otherwise Eligible Claims”). Epiq has not rejected any claim solely based on its late submission, and Epiq believes no delay has resulted from the provisional acceptance of these Late But Otherwise Eligible Claims. To the extent they are eligible but for the fact that they were late, they are recommended herein for payment.

33. However, there must be a final cut-off date after which no more claims will be accepted so that there may be a proportional distribution of the Net Settlement Fund and the distribution may be accomplished. Accordingly, and in consultation with Lead Counsel, Epiq recommends that no claim form received or adjusted after May 31, 2023, be eligible for payment.

QUALITY ASSURANCE

34. An integral part of all Epiq’s settlement administration projects is its Quality Assurance reviews. These reviews are also labor intensive and time consuming. Specifically, Epiq’s personnel worked throughout the entire administration to ensure that claims were processed properly; that deficiency and ineligibility message codes were properly applied to claims; that deficiency notices were mailed to the appropriate claimants; and that Epiq’s computer programs were operating properly.

35. In support of the work described above, Epiq staff designed, implemented and tested and reviewed the following programs for this administration: (i) data entry screens that store claim information (including all transactional data included in each claim and in any supporting documentation), attach message codes and, where necessary, apply text to denote conditions existing within the claim; (ii) screens for the analyst to review images of the claim form and any supporting documentation provided; (iii) programs to load and analyze transactional data submitted electronically for all Electronic Claims (a load program converts the data submitted into the format required by the calculation program, and an analysis program determines if the data is

consistent and complete); (iv) a program to compare the claimed transaction prices against the reported market prices of Groupon Common Stock to confirm that the claimed transactions were within an acceptable range of the reported market prices; (v) a calculation program to analyze the transactional data for all claims, and calculate the Recognized Loss Amounts based on the Court-approved Plan of Allocation; and (vi) programs to generate various reports throughout and at the conclusion of the administration, including lists of all eligible and ineligible claims.

36. Epiq's Securities Team also performed a final quality control check once all the accepted Claims were processed, deficiency notices were mailed, and deficiency responses were reviewed and processed, to ensure the correctness and completeness of all of the processed claims before Epiq prepared its final reports to Lead Counsel. Here, in connection with this Quality Assurance wrap-up, Epiq: (i) confirmed that the claims that are being recommended for approval have no message codes denoting ineligibility; (ii) confirmed that claims that are being recommended for rejection have message codes denoting ineligibility; (iii) confirmed that all claims requiring "deficiency" notices were sent such notices; (iv) performed a sample review of deficient claims; (v) reviewed a sampling of claims with high Recognized Loss Amounts to confirm Epiq's determinations; (vi) sampled claims that had been determined to be ineligible, including those with no Recognized Loss Amounts calculated in accordance with the Plan of Allocation, in order to verify that all transactions had been captured correctly; and (vii) retested the accuracy of the loss calculation program.

37. As part of its due diligence in processing the claims, Epiq also conducted a Questionable Claim Filer search of all paper, online, and Electronic Claims filed in the Settlement as follows. Epiq maintains a database of known questionable filers. This database contains names, addresses, and aliases of individuals who have been investigated by government agencies for

fraudulent claim filing, as well as the names and contact information compiled from previous settlements that Epiq has administered where fraudulent claims were received. Epiq updates the database on a regular basis. The database for the Settlement was searched for all individuals identified in our Questionable Claim Filer Database. Epiq performed searches based on name, aliases, address, and city/zip code. In addition, all Epiq's claim processors are trained to identify any potentially inauthentic documentation when processing claims, including for claims submitted by claimants not previously captured in our database as Questionable Claim Filers. Processors are instructed to flag claims as Questionable Claims and route them to the Project Manager and Securities Team for review. Two Claims were located, and rejected for not providing acceptable documentation. The claimants have not disputed the rejection of the claims.

RECOMMENDATION FOR APPROVAL AND REJECTION OF CLAIM FORMS

38. Epiq has completed the processing of the 4,405 claims that were postmarked or received through May 31, 2023 and has determined that 1,151 are acceptable in whole, 70 are acceptable in part, and that 3,184 should be wholly rejected because they are either ineligible, wholly deficient, or have no Recognized Loss Amount when calculated in accordance with the Court-approved Plan of Allocation.

39. A list of the claims and Epiq's recommendations as to their disposition is contained in the Claims Administrator's Report attached hereto as Exhibit D. Exhibit D-1, entitled "Timely Eligible Claims," lists all timely filed, accepted claims, and states their Recognized Loss Amounts. Exhibit D-2, entitled "Late But Otherwise Eligible Claims," lists all late filed, accepted claims, and states their Recognized Loss Amounts. Exhibit D-3, entitled "Rejected Claims," lists all wholly rejected claims, and states the reason for their rejection. For privacy reasons, Exhibit D

provides only the claimant’s Claim Number and Recognized Loss Amount or Reason for Rejection (no names, addresses, Taxpayer ID, Social Security or Social Insurance Numbers are disclosed).

A. Eligible Claims

40. Epiq has determined that 1,221 claims should be accepted. The claims recommended for acceptance represent a total Recognized Loss Amount of \$61,344,590.79 under the Court-approved Plan of Allocation. Of that total, \$40,223,379.76 is for Timely Eligible Claims and \$21,121,211.04 is for Late But Otherwise Eligible Claims.

41. According to the Court-approved Plan of Allocation, each Authorized Claimant will be allocated a pro rata share of the Net Settlement Fund based on his, her or its Recognized Loss Amount in comparison to the total Recognized Loss Amount of all Authorized Claimants.

B. Rejected Claims

42. The 3,184 wholly rejected claims are recommended for rejection by the Court for the following reasons:

Summary of Rejected Claims

<u>Reason for Rejection</u>	<u>Number of Claims</u>
No Eligible Purchases During the Settlement Class Period	1,203
Claim Did Not Result in a Recognized Loss Amount	711
Deficient Claim with Condition of Ineligibility Never Cured	73
Duplicate Claim	6
Claim Withdrawn/Voided by Request	1,191 ²
TOTAL	3,184

² One of the nominees submitted 1,179 Claims with post-split data instead of pre-split data as required under the Plan of Allocation. These 1,179 Claims were then withdrawn by the nominee and replaced with 1,179 Claims with the data correct.

FEES AND DISBURSEMENTS

43. Epiq agreed to be the Claims Administrator for the Settlement in exchange for payment of its fees and expenses. Lead Counsel received regular reports of and invoices for all of the work Epiq performed with respect to provision of notice and the administration of the Settlement and authorized the claims administration work performed herein. Attached as Exhibit E are copies of all Epiq invoices for this matter.

44. As set forth in the attached invoices, the cost of the administration of the Settlement through June 30, 2023 totals \$184,166.73 and has been paid. Additionally, Epiq has estimated that the cost of conducting the initial distribution of the Settlement, which will be reserved prior to the initial distribution, is \$16,216.25. Accordingly, Epiq requests payment in the amount of \$16,216.25 for the estimated cost of conducting the initial distribution. Should the estimate of fees and expenses to conduct the initial distribution exceed the actual fees and expenses, Epiq will refund the difference to the Net Settlement Fund once the initial distribution is completed.

DISTRIBUTION PLAN FOR THE NET SETTLEMENT FUND

45. Should the Court concur with Epiq's determinations concerning the accepted and rejected claims, including the Late But Otherwise Eligible Claims, Epiq recommends the following distribution plan (the "Distribution Plan"):

(a) Epiq will conduct an initial distribution (the "Initial Distribution") of the Net Settlement Fund, after deducting the payments previously allowed and requested herein, and after payment of any Taxes, the costs of preparing appropriate tax returns, and any escrow fees as follows:

(i) Epiq will calculate award amounts to all Authorized Claimants by calculating their *pro rata* share of the Net Settlement Fund in accordance with the Plan of Allocation.

(ii) Epiq will, pursuant to the terms of the Plan of Allocation, eliminate from the Initial Distribution any Authorized Claimant whose *pro rata* share of the Net Settlement Fund, as calculated under subparagraph (a)(i) above, is less than \$10.00. Such claimants will not receive any distribution from the Net Settlement Fund and Epiq will send letters to those Authorized Claimants advising them of that fact.

(iii) After eliminating claimants who would have received less than \$10.00, Epiq will calculate the *pro rata* share of the Net Settlement Fund for Authorized Claimants who would have received \$10.00 or more pursuant to the calculations described in subparagraph (a)(i) above (“Distribution Amount”).

(iv) In order to encourage Authorized Claimants to promptly deposit their payments, all distribution checks will bear a notation “DEPOSIT PROMPTLY, VOID AND SUBJECT TO RE-DISTRIBUTION IF NOT NEGOTIATED WITHIN 90 DAYS OF ISSUE DATE.”

(v) Authorized Claimants who do not cash their Initial Distribution checks within the time allotted will irrevocably forfeit all recovery from the Settlement. The funds allocated to all such stale-dated checks will be available to be re-distributed to other Authorized Claimants in the Second Distribution as discussed below. Similarly, Authorized Claimants who

do not cash their second or subsequent distributions (should such distributions occur) within the time allotted will irrevocably forfeit any further recovery from the Net Settlement Fund.

(b) After Epiq has made reasonable and diligent efforts to have Authorized Claimants cash their Initial Distribution checks, but no earlier than nine months after the Initial Distribution, Epiq, following consultation with Lead Counsel and determining that it is economically feasible to do so, will conduct a second distribution of the Net Settlement Fund (the “Second Distribution”) in which any unclaimed amounts remaining in the Net Settlement Fund after the Initial Distribution, after deducting Epiq’s fees and expenses incurred in connection with administering the Settlement for which it has not yet been paid (including the estimated costs of such Second Distribution), and after the payment of any Taxes, the costs of preparing appropriate tax returns, and any escrow fees, will be distributed to all Authorized Claimants in the Initial Distribution who cashed their Initial Distribution check and would receive at least \$10.00 from such distribution based on their pro-rata share of the remaining funds.

(c) Additional re-distributions, after deduction of costs and expenses as described above and subject to the same conditions, may occur thereafter until Lead Counsel, in consultation with Epiq, determines that further re-distribution is not cost-effective. At that point, and as set forth in the Stipulation and Agreement of Settlement and in the Notice, the residual balance shall be contributed to non-sectarian, not-for-profit organization(s), to be recommended by Lead Counsel and approved by the Court.

(d) No new claim forms nor adjustments to claim forms, which would result in an increased Recognized Loss Amount, may be accepted after May 31, 2023. Should an

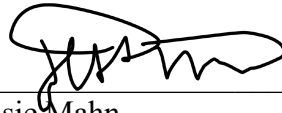
adjustment be received that results in a lower Recognized Loss Amount, that adjustment will be made and the Recognized Loss Amount will be reduced accordingly.

46. Unless otherwise ordered by the Court, one year after the final distribution, or, if there are no additional distributions, two years after the Initial Distribution, Epiq will destroy the paper and electronic copies of the claim forms and all supporting documentation.

CONCLUSION

47. Epiq respectfully submits this declaration in support of Lead Plaintiff's motion for the Court to enter an Order approving Epiq's administrative determinations accepting and rejecting the Claims submitted and approving the proposed Distribution Plan. Epiq further respectfully submits this Declaration in support of a determination that its fees and expenses for completing the Initial Distribution should be approved for payment from the Settlement Fund.

I declare under penalty of perjury that the foregoing is true and correct. Executed on July 20, 2023, in Seattle, WA.



Jessie Mahn

CERTIFICATE OF SERVICE

I hereby certify that on July 27, 2023, I authorized the electronic filing of the foregoing with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to all registered ECF participants.

s/ Leanne H. Solish
Leanne H. Solish

EXHIBIT A

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

LAZAR MACOVSKI, Individually and On Behalf of
All Others Similarly Situated,

Plaintiff,

v.

GROUPON, INC., RICH WILLIAMS, and MELISSA
THOMAS,

Defendants

Case No. 1:20-cv-02581

Honorable Matthew F. Kennelly

**NOTICE OF (I) PENDENCY OF CLASS ACTION, CERTIFICATION OF
SETTLEMENT CLASS, AND PROPOSED SETTLEMENT; (II) SETTLEMENT
FAIRNESS HEARING; AND (III) MOTION FOR AN AWARD OF
ATTORNEYS' FEES AND REIMBURSEMENT OF LITIGATION EXPENSES**

A Federal Court authorized this Notice. This is not a solicitation from a lawyer.

NOTICE OF PENDENCY OF CLASS ACTION: Please be advised that your rights may be affected by the above-captioned securities class action (the "Action") pending in the United States District Court for the Northern District of Illinois (the "Court"), if, during the period between July 30, 2019 and February 18, 2020, inclusive (the "Settlement Class Period"), you purchased or otherwise acquired the common stock of Groupon Inc. ("Groupon" or the "Company").¹

NOTICE OF SETTLEMENT: Please also be advised that the Court-appointed Lead Plaintiff, Fadi E. Rahal ("Lead Plaintiff"), on behalf of himself and the Settlement Class (as defined in ¶ 24 below), have reached a proposed settlement of the Action for \$13,500,000 in cash that, if approved, will resolve all claims in the Action (the "Settlement").

PLEASE READ THIS NOTICE CAREFULLY. This Notice explains important rights you may have, including the possible receipt of cash from the Settlement. If you are a member of the Settlement Class, your legal rights will be affected whether or not you act.

If you have any questions about this Notice, the proposed Settlement, or your eligibility to participate in the Settlement, please DO NOT contact Groupon, any other Defendants in the Action, or their counsel. All questions should be directed to Lead Counsel or the Claims Administrator (see ¶ 85 below).

1. **Description of the Action and the Settlement Class:** This Notice relates to a proposed Settlement of claims in a pending securities class action brought by investors alleging, among other things, that defendants Groupon, Rich Williams ("Williams") and Melissa Thomas ("Thomas") (collectively, "Defendants")² violated the federal securities laws by making false and misleading statements and omissions regarding Groupon. A more detailed description of the Action is set forth in paragraphs 11-23 below. The proposed Settlement, if approved by the Court, will settle claims of the Settlement Class, as defined in paragraph 24 below.

2. **Statement of the Settlement Class's Recovery:** Subject to Court approval, Lead Plaintiff, on behalf of himself and the Settlement Class, has agreed to settle the Action in exchange for a settlement payment of \$13,500,000 in cash (the "Settlement Amount") to be deposited into an escrow account. The Net Settlement Fund (*i.e.*, the Settlement Amount plus any and all interest earned thereon (the "Settlement Fund") less (a) any Taxes, (b) any Notice and Administration Costs, (c) any Litigation Expenses awarded by the Court, and (d) any attorneys' fees awarded

¹ All capitalized terms used in this Notice that are not otherwise defined herein shall have the meanings ascribed to them in the Stipulation and Agreement of Settlement dated June 24, 2022 (the "Stipulation"), which is available at www.GrouponSecuritiesSettlement.com.

² Defendants Williams and Thomas are collectively referred to herein as "Individual Defendants."

by the Court) will be distributed in accordance with a plan of allocation that is approved by the Court, which will determine how the Net Settlement Fund shall be allocated among members of the Settlement Class. The proposed plan of allocation (the “Plan of Allocation”) is set forth in paragraphs 50-68 below.

3. **Estimate of Average Amount of Recovery Per Share:** Based on Lead Plaintiff’s damages expert’s estimates of the number of shares of Groupon common stock purchased during the Settlement Class Period that may have been affected by the conduct at issue in the Action and assuming that all Settlement Class Members elect to participate in the Settlement, the estimated average recovery (before the deduction of any Court-approved fees, expenses and costs as described herein) per eligible share is \$0.14. Settlement Class Members should note, however, that the foregoing average recovery per share is only an estimate. Some Settlement Class Members may recover more or less than this estimated amount depending on, among other factors, when and at what prices they purchased/acquired or sold their shares of Groupon common stock, and the total number of valid Claim Forms submitted. Distributions to Settlement Class Members will be made based on the Plan of Allocation set forth herein (*see* paragraphs 50-68 below) or such other plan of allocation as may be ordered by the Court.

4. **Average Amount of Damages Per Share:** The Parties do not agree on the average amount of damages per share that would be recoverable if Lead Plaintiff were to prevail in the Action. Among other things, Defendants do not agree with the assertion that they violated the federal securities laws or that any damages were suffered by any members of the Settlement Class as a result of Defendants’ conduct.

5. **Attorneys’ Fees and Expenses Sought:** Plaintiff’s Counsel, which have been prosecuting the Action on a wholly contingent basis since its inception in 2020, have not received any payment of attorneys’ fees for their representation of the Settlement Class and have advanced the funds to pay expenses necessarily incurred to prosecute this Action. Court-appointed Lead Counsel, Kirby McInerney LLP and Glancy Prongay & Murray LLP, will apply to the Court for an award of attorneys’ fees for all Plaintiff’s Counsel in an amount not to exceed 33⅓% of the Settlement Fund. In addition, Lead Counsel will apply for reimbursement of Litigation Expenses paid or incurred in connection with the institution, prosecution, and resolution of the claims against the Defendants, in an amount not to exceed \$350,000, which may include an application for reimbursement of the reasonable costs and expenses incurred by Lead Plaintiff directly related to his representation of the Settlement Class in an amount not to exceed \$5,000. Any fees and expenses awarded by the Court will be paid from the Settlement Fund. Settlement Class Members are not personally liable for any such fees or expenses. Estimates of the average cost per affected share of Groupon common stock, if the Court approves Lead Counsel’s fee and expense application, is \$0.05 per eligible share.

6. **Identification of Attorneys’ Representatives:** Lead Plaintiff and the Settlement Class are represented by Thomas W. Elrod, Esq. of Kirby McInerney LLP, 250 Park Avenue, Suite 820, New York, NY 10177, (212) 371-6600, telrod@kmlp.com and Leanne H. Solish, Esq. of Glancy Prongay & Murray LLP, 1925 Century Park East, Suite 2100, Los Angeles, CA 90067, (888) 773-9224, settlements@glancylaw.com.

7. **Reasons for the Settlement:** Lead Plaintiff’s principal reason for entering into the Settlement is the substantial immediate cash benefit for the Settlement Class without the risk or the delays inherent in further litigation. Moreover, the substantial cash benefit provided under the Settlement must be considered against the significant risk that a smaller recovery – or indeed no recovery at all – might be achieved after contested motions, a trial of the Action, and the likely appeals that would follow a trial. This process could be expected to last several years. Defendants, who deny all allegations of wrongdoing or liability whatsoever, are entering into the Settlement solely to eliminate the uncertainty, burden, and expense of further protracted litigation.

YOUR LEGAL RIGHTS AND OPTIONS IN THE SETTLEMENT:

<p>SUBMIT A CLAIM FORM ONLINE OR POSTMARKED NO LATER THAN DECEMBER 1, 2022.</p>	<p>This is the only way to be eligible to receive a payment from the Settlement Fund. If you are a Settlement Class Member and you remain in the Settlement Class, you will be bound by the Settlement as approved by the Court and you will give up any Released Plaintiff’s Claims (defined in ¶ 33 below) that you have against Defendants’ Releasees (defined in ¶ 34 below), so it is in your interest to submit a Claim Form.</p>
<p>EXCLUDE YOURSELF FROM THE SETTLEMENT CLASS BY SUBMITTING A WRITTEN REQUEST FOR EXCLUSION SO THAT IT IS RECEIVED NO LATER THAN SEPTEMBER 22, 2022.</p>	<p>If you exclude yourself from the Settlement Class, you will not be eligible to receive any payment from the Settlement Fund. Excluding yourself from the Settlement Class is the only option that allows you ever to be part of any other lawsuit against any of the Defendants’ Releasees concerning the Released Plaintiff’s Claims.</p>
<p>OBJECT TO THE SETTLEMENT BY SUBMITTING A WRITTEN OBJECTION SO THAT IT IS RECEIVED NO LATER THAN SEPTEMBER 22, 2022.</p>	<p>If you do not like the proposed Settlement, the proposed Plan of Allocation, or the request for attorneys’ fees and reimbursement of Litigation Expenses, you may write to the Court and explain why you do not like one or more of them. You cannot object to the Settlement, the Plan of Allocation, or the fee and expense request unless you are a Settlement Class Member and do not exclude yourself from the Settlement Class.</p>
<p>ATTEND A HEARING ON OCTOBER 13, 2022 AT 9:00 A.M., AND FILE A NOTICE OF INTENTION TO APPEAR SO THAT IT IS RECEIVED NO LATER THAN SEPTEMBER 22, 2022.</p>	<p>Filing a written objection and notice of intention to appear by September 22, 2022 allows you to speak in Court, at the discretion of the Court, about the fairness of the proposed Settlement, the Plan of Allocation, and/or the request for attorneys’ fees and reimbursement of Litigation Expenses. If you submit a written objection, you may (but you do not have to) attend the hearing and, at the discretion of the Court, speak to the Court about your objection.</p>
<p>DO NOTHING.</p>	<p>If you are a member of the Settlement Class and you do not submit a valid Claim Form, you will not be eligible to receive any payment from the Settlement Fund. You will, however, remain a member of the Settlement Class, which means that you give up your right to sue about the claims that are resolved by the Settlement and you will be bound by any judgments or orders entered by the Court in the Action.</p>

WHAT THIS NOTICE CONTAINS

WHY DID I GET THIS NOTICE?PAGE 4

WHAT IS THIS CASE ABOUT?PAGE 4

**HOW DO I KNOW IF I AM AFFECTED BY THE SETTLEMENT?
WHO IS INCLUDED IN THE SETTLEMENT CLASS?PAGE 5**

WHAT ARE LEAD PLAINTIFF’S REASONS FOR THE SETTLEMENT?.....PAGE 6

WHAT MIGHT HAPPEN IF THERE WERE NO SETTLEMENT?.....PAGE 6

**HOW ARE SETTLEMENT CLASS MEMBERS AFFECTED BY THE ACTION AND THE SETTLEMENT?
.....PAGE 6**

HOW DO I PARTICIPATE IN THE SETTLEMENT? WHAT DO I NEED TO DO?.....PAGE 8

HOW MUCH WILL MY PAYMENT BE?PAGE 8

**WHAT PAYMENT ARE THE ATTORNEYS FOR THE SETTLEMENT CLASS SEEKING?
HOW WILL THE LAWYERS BE PAID? PAGE 12**

**WHAT IF I DO NOT WANT TO BE A MEMBER OF THE SETTLEMENT CLASS?
HOW DO I EXCLUDE MYSELF?..... PAGE 13**

**WHEN AND WHERE WILL THE COURT DECIDE WHETHER TO APPROVE THE SETTLEMENT?
DO I HAVE TO COME TO THE HEARING? MAY I SPEAK AT THE HEARING IF I
DON'T LIKE THE SETTLEMENT?..... PAGE 13**

WHAT IF I BOUGHT SHARES ON SOMEONE ELSE'S BEHALF?..... PAGE 15

CAN I SEE THE COURT FILE? WHOM SHOULD I CONTACT IF I HAVE QUESTIONS?..... PAGE 15

WHY DID I GET THIS NOTICE?

8. The Court directed that this Notice be mailed to you because you or someone in your family or an investment account for which you serve as a custodian may have purchased or otherwise acquired Groupon common stock during the Settlement Class Period. The Court has directed us to send you this Notice because, as a potential Settlement Class Member, you have a right to know about your options before the Court rules on the proposed Settlement. Additionally, you have the right to understand how this class action lawsuit may generally affect your legal rights. If the Court approves the Settlement, and the Plan of Allocation (or some other plan of allocation), the claims administrator selected by Lead Plaintiff and approved by the Court will make payments pursuant to the Settlement after any objections and appeals are resolved.

9. The purpose of this Notice is to inform you of the existence of this case, that it is a class action, how you might be affected, and how to exclude yourself from the Settlement Class if you wish to do so. It is also being sent to inform you of the terms of the proposed Settlement, and of a hearing to be held by the Court to consider the fairness, reasonableness, and adequacy of the Settlement, the proposed Plan of Allocation and the motion by Lead Counsel for an award of attorneys' fees and reimbursement of Litigation Expenses (the "Settlement Hearing"). See paragraphs 74-75 below for details about the Settlement Hearing, including the date and location of the hearing.

10. The issuance of this Notice is not an expression of any opinion by the Court concerning the merits of any claim in the Action, and the Court still has to decide whether to approve the Settlement. If the Court approves the Settlement and a plan of allocation, then payments to Authorized Claimants will be made after any appeals are resolved and after the completion of all claims processing. Please be patient, as this process can take some time to complete.

WHAT IS THIS CASE ABOUT?

11. A class action complaint was filed in the Court on April 28, 2020, styled *Macovski v. Groupon Inc. et al.*, No. 1:20-cv-02581.

12. By Order dated August 1, 2020, Fadi E. Rahal was appointed lead plaintiff, and his selection of the law firms of Kirby McInerney LLP and Glancy Prongay & Murray LLP to serve as Lead Counsel and Pomerantz LLP to serve as Liaison Counsel were approved by the Court.

13. On September 22, 2020, Lead Plaintiff filed and served his Amended Class Action Complaint for Violation of the Federal Securities Laws (the "First Amended Complaint") asserting claims against all Defendants under Section 10(b) of the Securities Exchange Act of 1934 (the "Exchange Act") and Rule 10b-5 promulgated thereunder, and against the Individual Defendants under Section 20(a) of the Exchange Act. Among other things, the First Amended Complaint alleged that Defendants made statements that omitted material adverse information concerning (i) Groupon's Goods division, (ii) Groupon's Select loyalty program, and (iii) Groupon's overall financial performance. The First Amended Complaint further alleged that the prices of Groupon's publicly-traded securities were artificially inflated as a result of Defendants' allegedly false and misleading statements, and declined when the truth was revealed.

14. On November 23, 2020, Defendants moved to dismiss the First Amended Complaint. On April 28, 2021, the Court granted Defendants' motion to dismiss, and permitted Lead Plaintiff to file a motion for leave to amend that includes a proposed second amended complaint that meets the PSLRA's pleading requirements.

15. On May 19, 2021, Lead Plaintiff filed and served a motion for leave to amend the First Amended Complaint along with a [Proposed] Second Amended Class Action Complaint for Violation of the Federal Securities Laws. On June 23, 2021, Defendants filed and served an opposition to Lead Plaintiff's motion for leave to amend.

16. On August 11, 2021, the Court granted Lead Plaintiff's motion for leave to file the [Proposed] Second Amended Class Action Complaint for Violation of the Federal Securities Laws. On August 12, 2021, Lead Plaintiff filed and served the Second Amended Class Action Complaint for Violation of the Federal Securities Laws (the "Second Amended Complaint"), again asserting claims under the Exchange Act against Defendants based upon a similar set of allegations as the First Amended Complaint.

17. On September 24, 2021, Defendants filed and served an answer to the Complaint. In addition to denying the allegations in the Complaint, the answer asserted that Defendants would expect to raise multiple defenses, including, but not limited to, the truthfulness of the alleged misstatements, the immateriality of the alleged misrepresentations and omissions, the nonexistence of allegedly omitted information, the reasonable basis upon which forward-looking statements were made, the lack of requisite scienter, and the lack of a legal duty to disclose allegedly withheld, later-discovered information. Moreover, to the extent Plaintiff's case rests primarily on allegations related to Select, Defendants would expect to show that Select was an early-stage loyalty program with a membership of well less than 1% of Groupon's customer base.

18. The Parties exchanged their initial disclosures on October 1, 2021. From October 2021 through April 2022, counsel for Lead Plaintiff and Defendants began to engage in fact discovery. Over the course of discovery, Lead Counsel reviewed and analyzed more than 90,000 pages of documents produced by Defendants and third parties. In addition to responding to discovery, Defendants propounded Requests for Production of Documents and written Interrogatories upon Lead Plaintiff, to which Lead Plaintiff responded and produced documents.

19. While discovery was ongoing, the Parties agreed to participate in private mediation. The Parties selected Jed D. Melnick, Esq. of JAMS to serve as mediator. The Parties exchanged extensive mediation statements and exhibits that addressed, among other things, issues related to liability and damages. On March 15, 2022, the Parties participated in a virtual, full-day mediation session. The session ended without an agreement to settle and the Parties continued with discovery.

20. Mr. Melnick conducted further discussions with the Parties, which culminated in a mediator's recommendation to resolve the Action for \$13,500,000 for the benefit of the Settlement Class, which the Parties accepted.

21. Based on the investigation and mediation of the case and Lead Plaintiff's direct oversight of the prosecution of this matter and with the advice of their counsel, Lead Plaintiff has agreed to settle and release the claims raised in the Action pursuant to the terms and provisions of the Stipulation after considering, among other things: (a) the substantial financial benefit that Lead Plaintiff and the other members of the Settlement Class will receive under the proposed Settlement; and (b) the significant risks and costs of continued litigation and trial.

22. Defendants are entering into the Stipulation solely to eliminate the uncertainty, burden, and expense of further protracted litigation. Each of the Defendants denies any wrongdoing, and the Stipulation shall in no event be construed or deemed to be evidence of or an admission or concession on the part of any of the Defendants, or any other of the Defendants' Releasees (defined in ¶ 34 below), with respect to any claim or allegation of any fault or liability or wrongdoing or damage whatsoever, or any infirmity in the defenses that Defendants have, or could have, asserted. Similarly, the Stipulation shall in no event be construed or deemed to be evidence of or an admission or concession on the part of Lead Plaintiff of any infirmity in any of the claims asserted in the Action, or an admission or concession that any of the Defendants' defenses to liability had any merit.

23. On July 6, 2022, the Court preliminarily approved the Settlement, authorized this Notice to be disseminated to potential Settlement Class Members, and scheduled the Settlement Hearing to consider whether to grant final approval to the Settlement.

**HOW DO I KNOW IF I AM AFFECTED BY THE SETTLEMENT?
WHO IS INCLUDED IN THE SETTLEMENT CLASS?**

24. If you are a member of the Settlement Class, you are subject to the Settlement, unless you timely request to be excluded. The Settlement Class consists of:

all persons and entities who or that, between July 30, 2019, and February 18, 2020, inclusive, purchased or otherwise acquired Groupon common stock and were damaged thereby.

Excluded from the Settlement Class are: (i) Defendants; (ii) any person who served as a control person, executive officer, and/or director of Groupon during the Settlement Class Period, and members of his or her Immediate Family; (iii) present and former parents, subsidiaries, assigns, successors, affiliates, and predecessors of Groupon; (iv) any entity in which Defendants have or had a controlling interest during the Settlement Class Period; (v) any trust of

which any Individual Defendant is the settlor or that is for the benefit of any Individual Defendant and/or member(s) of his or her Immediate Family; and (vi) the legal representatives, heirs, successors, and assigns of any person or entity excluded under provisions (i) through (v) hereof. Also excluded from the Settlement Class are any persons or entities who or that exclude themselves by submitting a request for exclusion in accordance with the requirements set forth in this Notice. See “What If I Do Not Want To Be A Member Of The Settlement Class? How Do I Exclude Myself;” on page 6 below.

PLEASE NOTE: RECEIPT OF THIS NOTICE DOES NOT MEAN THAT YOU ARE A SETTLEMENT CLASS MEMBER OR THAT YOU WILL BE ENTITLED TO RECEIVE PROCEEDS FROM THE SETTLEMENT. IF YOU ARE A SETTLEMENT CLASS MEMBER AND YOU WISH TO BE ELIGIBLE TO PARTICIPATE IN THE DISTRIBUTION OF PROCEEDS FROM THE SETTLEMENT, YOU ARE REQUIRED TO SUBMIT THE CLAIM FORM THAT IS BEING DISTRIBUTED WITH THIS NOTICE AND THE REQUIRED SUPPORTING DOCUMENTATION AS SET FORTH THEREIN ONLINE OR POSTMARKED NO LATER THAN DECEMBER 1, 2022.

WHAT ARE LEAD PLAINTIFF’S REASONS FOR THE SETTLEMENT?

25. Lead Plaintiff and Lead Counsel believe that the claims asserted against Defendants have merit. They recognize, however, the expense and length of continued proceedings necessary to pursue their claims against the remaining Defendants through trial and appeals, as well as the very substantial risks they would face in establishing liability and damages. For example, Defendants argued and would have continued to argue that the Select loyalty program was not over-indexing to Goods as of the start of the Settlement Class Period, the Select loyalty program was in any event not material to Groupon investors, and that Defendants had not yet decided to exit Groupon’s Goods business at the time of the challenged statements, contrary to Lead Plaintiff’s allegations. Defendants have also argued that any investor losses were not caused by any of the alleged misrepresentations. Additionally, Lead Plaintiff would have to prevail at several stages – class certification, motions for summary judgment, trial, and if he prevailed on those, on the appeals that would likely follow. Thus, there were very significant risks attendant to the continued prosecution of the Action.

26. In light of these risks, the amount of the Settlement and the immediacy of recovery to the Settlement Class, Lead Plaintiff and Lead Counsel believe that the proposed Settlement is fair, reasonable, and adequate, and in the best interests of the Settlement Class. Lead Plaintiff and Lead Counsel believe that the Settlement provides a substantial benefit to the Settlement Class, namely \$13,500,000 in cash (less the various deductions described in this Notice), as compared to the risk that the claims in the Action would produce a smaller, or no recovery after summary judgment, trial, and appeals, possibly years in the future.

27. Defendants have denied the claims asserted against them in the Action and deny having engaged in any wrongdoing or violation of law of any kind whatsoever. Defendants have agreed to the Settlement solely to eliminate the burden and expense of continued litigation. Accordingly, the Settlement may not be construed as an admission of any wrongdoing by Defendants.

WHAT MIGHT HAPPEN IF THERE WERE NO SETTLEMENT?

28. If there were no Settlement and Lead Plaintiff failed to establish any essential legal or factual element of the claims asserted against Defendants, neither Lead Plaintiff nor the other members of the Settlement Class would recover anything from Defendants. Also, if Defendants were successful in proving any of their defenses, either at summary judgment, at trial, or on appeal, the Settlement Class could recover substantially less than the amount provided in the Settlement, or nothing at all.

HOW ARE SETTLEMENT CLASS MEMBERS AFFECTED BY THE ACTION AND THE SETTLEMENT?

29. As a Settlement Class Member, you are represented by Lead Plaintiff and Lead Counsel, unless you enter an appearance through counsel of your own choice at your own expense. You are not required to retain your own counsel, but if you choose to do so, such counsel must file a notice of appearance on your behalf and must serve copies of his or her appearance on the attorneys listed in the section below entitled, “When And Where Will The Court Decide Whether To Approve The Settlement?”.

30. If you are a Settlement Class Member and do not wish to remain a Settlement Class Member, you may exclude yourself from the Settlement Class by following the instructions in the section below entitled, “What If I Do Not Want To Be A Member Of The Settlement Class? How Do I Exclude Myself?”.

31. If you are a Settlement Class Member and you wish to object to the Settlement, the Plan of Allocation, or Lead Counsel’s application for attorneys’ fees and reimbursement of Litigation Expenses, and if you do not exclude yourself from the Settlement Class, you may present your objections by following the instructions in the section below entitled, “When And Where Will The Court Decide Whether To Approve The Settlement?”.

32. If you are a Settlement Class Member and you do not exclude yourself from the Settlement Class, you will be bound by any orders issued by the Court. If the Settlement is approved, the Court will enter a judgment (the “Judgment”). The Judgment will dismiss with prejudice the claims against Defendants and will provide that, upon the Effective Date of the Settlement, Lead Plaintiff and each of the other Settlement Class Members, on behalf of themselves, and their respective heirs, executors, administrators, predecessors, successors, and assigns in their capacities as such, will have fully, finally, and forever compromised, settled, released, resolved, relinquished, waived, and discharged each and every Released Plaintiff’s Claim (as defined in ¶ 33 below) against Defendants’ Releasees (as defined in ¶ 34 below), and shall forever be barred and enjoined from prosecuting any or all of the Released Plaintiff’s Claims against any of the Defendants’ Releasees.

33. “Released Plaintiff’s Claims” means all claims and causes of action of every nature and description, whether known claims or Unknown Claims, whether arising under federal, state, common, or foreign law, that Lead Plaintiff or any other member of the Settlement Class: (i) asserted in the Complaint; or (ii) could have asserted in any forum that arise out of or are based upon the allegations, transactions, facts, matters or occurrences, representations or omissions involved, set forth, or referred to in the Complaint and that relate to the purchase or acquisition of Groupon common stock during the Settlement Class Period. However, Released Plaintiff’s Claims do not include: (i) any claims relating to the enforcement of the Settlement; (ii) any claims asserted in *Frankel v. Thomas*, 1:21-cv-01281-RGA (D. Del.), *Estreen v. Lefkofsky*, C.A. No. 2022-0057-PAF (Del. Ch.), *Khoury v. Williams*, C.A. No. 2022-0077-PAF (Del. Ch.), and/or *Anders v. Angelakis*, C.A. No. 2022-0407-MTZ (Del. Ch.); and (iii) any claims of any person or entity who or that submits a request for exclusion that is accepted by the Court.

34. “Defendants’ Releasees” means Defendants and their current and former officers, directors, agents, parents, affiliates, subsidiaries, successors, predecessors, assigns, assignees, insurers, reinsurers, employees, and attorneys, in their capacities as such.

35. “Unknown Claims” means any Released Plaintiffs’ Claims that Lead Plaintiff or any other Settlement Class Member does not know or suspect to exist in his, her, or its favor at the time of the release of such claims, and any Released Defendants’ Claims that any Defendant or any other Defendants’ Releasee does not know or suspect to exist in his, her, or its favor at the time of the release of such claims, that, if known by him, her, or it, might have affected his, her, or its decision(s) with respect to this Settlement. With respect to any and all Released Claims, the Parties stipulate and agree that, upon the Effective Date of the Settlement, Lead Plaintiffs and Defendants shall expressly waive, and each of the other Settlement Class Members and each of the other Defendants’ Releasees shall be deemed to have waived, and by operation of the Judgment or the Alternate Judgment, if applicable, shall have expressly waived, any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States, or principle of common law or foreign law, that is similar, comparable, or equivalent to California Civil Code §1542, which provides:

A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release and that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

Lead Plaintiff and Defendants acknowledge, and each of the other Settlement Class Members and each of the other Defendants’ Releasees shall be deemed by operation of law to have acknowledged, that the foregoing waiver was separately bargained for and a key element of the Settlement.

36. The Judgment will also provide that, upon the Effective Date of the Settlement, Defendants and each of the other Defendants’ Releasees, on behalf of themselves, and their respective heirs, executors, administrators, predecessors, successors, and assigns in their capacities as such, will have fully, finally, and forever compromised, settled, released, resolved, relinquished, waived, and discharged each and every Released Defendants’ Claim (as defined in ¶ 37 below) against Lead Plaintiff and other Plaintiff’s Releasees (as defined in ¶ 38 below), and shall forever be barred and enjoined from prosecuting any or all of the Released Defendants’ Claims against any of the Plaintiff’s Releasees.

37. “Released Defendants’ Claims” means all claims and causes of action of every nature and description, whether known claims or Unknown Claims, whether arising under federal, state, common, or foreign law, that arise out of or relate in any way to the institution, prosecution, or settlement of the claims asserted in the Action against Defendants. Released Defendants’ Claims do not include any claims relating to the enforcement of the Settlement or any claims against any person or entity who or that submits a request for exclusion from the Settlement Class that is accepted by the Court.

38. “Plaintiff’s Releasees” means Lead Plaintiff, all other plaintiffs in the Action, their respective attorneys, and all other Settlement Class Members, and their respective current and former officers, directors, agents, parents, affiliates, subsidiaries, successors, predecessors, assigns, assignees, employees, and attorneys, in their capacities as such.

HOW DO I PARTICIPATE IN THE SETTLEMENT? WHAT DO I NEED TO DO?

39. To be eligible for a payment from the proceeds of the Settlement, you must be a member of the Settlement Class and you must timely complete and return the Claim Form with adequate supporting documentation **online or postmarked no later than December 1, 2022**. A Claim Form is included with this Notice, or you may obtain one from the website maintained by the Claims Administrator for the Settlement, www.GrouponSecuritiesSettlement.com, or you may request that a Claim Form be mailed to you by calling the Claims Administrator toll-free at 1-866-991-0893. Please retain all records of your ownership of and transactions in Groupon common stock, as they may be needed to document your Claim. If you request exclusion from the Settlement Class or do not submit a timely and valid Claim Form, you will not be eligible to share in the Net Settlement Fund.

HOW MUCH WILL MY PAYMENT BE?

40. At this time, it is not possible to make any determination as to how much any individual Settlement Class Member may receive from the Settlement.

41. Pursuant to the Settlement, Defendants have agreed to pay or caused to be paid thirteen million five hundred thousand dollars (\$13,500,000) in cash. The Settlement Amount will be deposited into an escrow account. The Settlement Amount plus any interest earned thereon is referred to as the “Settlement Fund.” If the Settlement is approved by the Court and the Effective Date occurs, the “Net Settlement Fund” (that is, the Settlement Fund less (a) all federal, state and/or local taxes on any income earned by the Settlement Fund and the reasonable costs incurred in connection with determining the amount of and paying taxes owed by the Settlement Fund (including reasonable expenses of tax attorneys and accountants); (b) the costs and expenses incurred in connection with providing notice to Settlement Class Members and administering the Settlement on behalf of Settlement Class Members; and (c) any attorneys’ fees and Litigation Expenses awarded by the Court) will be distributed to Settlement Class Members who submit valid Claim Forms, in accordance with the proposed Plan of Allocation or such other plan of allocation as the Court may approve.

42. The Net Settlement Fund will not be distributed unless and until the Court has approved the Settlement and a plan of allocation, and the time for any petition for rehearing, appeal, or review, whether by certiorari or otherwise, has expired.

43. Neither Defendants nor any other person or entity that paid any portion of the Settlement Amount on their behalf are entitled to get back any portion of the Settlement Fund once the Court’s order or judgment approving the Settlement becomes Final. Defendants shall not have any liability, obligation, or responsibility for the administration of the Settlement, the disbursement of the Net Settlement Fund, or the plan of allocation.

44. Approval of the Settlement is independent from approval of a plan of allocation. Any determination with respect to a plan of allocation will not affect the Settlement, if approved.

45. Unless the Court otherwise orders, any Settlement Class Member who fails to submit a Claim Form online or postmarked on or before December 1, 2022 shall be fully and forever barred from receiving payments pursuant to the Settlement but will in all other respects remain a Settlement Class Member and be subject to the provisions of the Stipulation, including the terms of any Judgment entered and the releases given. This means that each Settlement Class Member releases the Released Plaintiff’s Claims (as defined in ¶ 33 above) against Defendants’ Releasees (as defined in ¶ 34 above) and will be enjoined and prohibited from filing, prosecuting, or pursuing any of the Released Plaintiff’s Claims against any of Defendants’ Releasees whether or not such Settlement Class Member submits a Claim Form.

46. Participants in and beneficiaries of a plan covered by ERISA (“ERISA Plan”) should NOT include any information relating to their transactions in Groupon common stock held through the ERISA Plan in any Claim Form that they may submit in this Action. They should include ONLY those shares that they purchased or acquired outside of the ERISA Plan. Claims based on any ERISA Plan’s purchases or acquisitions of Groupon common stock during the Settlement Class Period may be made by the plan’s trustees. To the extent any of the Defendants or any of the other persons or entities excluded from the Settlement Class are participants in the ERISA Plan, such persons or entities shall not receive, either directly or indirectly, any portion of the recovery that may be obtained from the Settlement by the ERISA Plan.

47. The Court has reserved jurisdiction to allow, disallow, or adjust on equitable grounds the Claim of any Settlement Class Member.

48. Each Claimant shall be deemed to have submitted to the jurisdiction of the Court with respect to his, her, or its Claim Form.

49. Only Settlement Class Members, *i.e.*, persons and entities who purchased or otherwise acquired Groupon common stock during the Settlement Class Period will be eligible to share in the distribution of the Net Settlement Fund. Persons and entities that are excluded from the Settlement Class by definition or that exclude themselves from the Settlement Class pursuant to request will not be eligible to receive a distribution from the Net Settlement Fund and should not submit Claim Forms. The only securities that are included in the Settlement are shares of Groupon common stock.

PROPOSED PLAN OF ALLOCATION

50. The objective of the Plan of Allocation is to equitably distribute the Settlement proceeds to those Settlement Class Members who suffered economic losses as a proximate result of the alleged wrongdoing. The calculations made pursuant to the Plan of Allocation are not intended to be estimates of, nor indicative of, the amounts that Settlement Class Members might have been able to recover after a trial. Nor are the calculations pursuant to the Plan of Allocation intended to be estimates of the amounts that will be paid to Authorized Claimants pursuant to the Settlement. The computations under the Plan of Allocation are only a method to weigh the claims of Authorized Claimants against one another for the purposes of making *pro rata* allocations of the Net Settlement Fund.

51. The Plan of Allocation generally measures the amount of loss that a Settlement Class Member can claim for purposes of making *pro rata* allocations of the cash in the Net Settlement Fund to Authorized Claimants. The Plan of Allocation is not a formal damage analysis. Recognized Loss Amounts are based primarily on the price declines observed over the period which Plaintiffs allege corrective information was entering the market place. In this case, Lead Plaintiff alleges that Defendants made false statements and omitted material facts between July 30, 2019 through and including February 18, 2020, which had the effect of artificially inflating the price of Groupon common stock. The estimated alleged artificial inflation in the price of Groupon common stock during the Settlement Class Period is reflected in Table 1 below. The computation of the estimated alleged artificial inflation in the price of Groupon common stock during the Settlement Class Period is based on certain misrepresentations alleged by Lead Plaintiff and the price change in the stock in reaction to the public announcements that allegedly corrected the misrepresentations alleged by Lead Plaintiff.

52. In order to have recoverable damages, disclosures correcting the alleged misrepresentations must be the cause of the decline in the price of the Groupon common stock. In this matter, information disclosed after the market closed on February 18, 2020 allegedly corrected the misrepresentations alleged by Lead Plaintiff, thereby removing the alleged artificial inflation from the price of Groupon common stock on February 19, 2020. Accordingly, in order to have a Recognized Loss Amount, Groupon common stock must have been purchased or acquired during the Settlement Class Period and still held through market close on February 18, 2020.

53. To the extent a Claimant’s transactions in Groupon common stock do not satisfy the conditions set forth in the preceding paragraph, his, her or its Recognized Loss Amount for those transactions will be zero.²

Table 1		
Artificial Inflation in Groupon Common Stock³		
From	To	Per-Share Price Inflation
July 30, 2019	February 18, 2020	\$1.35
February 19, 2020	Thereafter	\$0.00

³ After the Settlement Class Period, on June 11, 2020, Groupon stock underwent a 1-for-20 reverse stock split. Groupon common stock prices and quantities reported herein are *not* adjusted for this stock split.

54. The “90-day look back” provision of the Private Securities Litigation Reform Act of 1995 (“PSLRA”) is incorporated into the calculation of the Recognized Loss Amount for Groupon common stock. The limitations on the calculation of the Recognized Loss Amount imposed by the PSLRA are applied such that losses on Groupon common stock purchased during the Settlement Class Period and held as of the close of the 90-day period subsequent to the Settlement Class Period (the “90-Day Lookback Period”) cannot exceed the difference between the purchase price paid for such stock and its average price during the 90-Day Lookback Period. The Recognized Loss Amount on Groupon common stock purchased during the Settlement Class Period and sold during the 90-Day Lookback Period cannot exceed the difference between the purchase price paid for such stock and its rolling average price during the portion of the 90-Day Lookback Period elapsed as of the date of sale.

55. In the calculations below, all purchase and sale prices shall exclude any fees, taxes and commissions. If a Recognized Loss Amount is calculated to be a negative number, that Recognized Loss Amount shall be set to zero. Any transactions in Groupon common stock executed outside of regular trading hours for the U.S. financial markets shall be deemed to have occurred during the next regular trading session.

CALCULATION OF RECOGNIZED LOSS AMOUNTS

56. Based on the formula set forth below, a “Recognized Loss Amount” shall be calculated for each purchase or acquisition of Groupon common stock during the Settlement Class Period that is listed in the Claim Form and for which adequate documentation is provided.

I. For each share purchased during the Settlement Class Period that was sold prior to February 19, 2020, the Recognized Loss Amount is \$0.00.

II. For each share purchased during the Settlement Class Period that was subsequently sold during the period February 19, 2020 through May 18, 2020, inclusive (*i.e.*, the 90-Day Lookback Period), the Recognized Loss Amount is *the least of*:

- a. \$1.35; or
- b. the purchase price *minus* the “90-Day Lookback Value” on the date of sale as appears in Table 2 below; or
- c. the purchase price *minus* the sale price.

III. For each share purchased during the Settlement Class Period and still held as of the close of trading on May 18, 2020, the Recognized Loss Amount is *the lesser of*:

- a. \$1.35; or
- b. the purchase price *minus* the average closing price for Groupon stock during the 90-Day Lookback Period, which is \$1.05.

Table 2					
Sale/ Disposition Date	90-Day Lookback Value	Sale/ Disposition Date	90-Day Lookback Value	Sale/ Disposition Date	90-Day Lookback Value
2/19/2020	\$1.70	3/19/2020	\$1.13	4/20/2020	\$1.00
2/20/2020	\$1.70	3/20/2020	\$1.11	4/21/2020	\$1.00
2/21/2020	\$1.68	3/23/2020	\$1.09	4/22/2020	\$1.00
2/24/2020	\$1.65	3/24/2020	\$1.08	4/23/2020	\$1.00
2/25/2020	\$1.62	3/25/2020	\$1.07	4/24/2020	\$1.01
2/26/2020	\$1.58	3/26/2020	\$1.07	4/27/2020	\$1.01
2/27/2020	\$1.55	3/27/2020	\$1.07	4/28/2020	\$1.02
2/28/2020	\$1.52	3/30/2020	\$1.07	4/29/2020	\$1.02
3/2/2020	\$1.50	3/31/2020	\$1.07	4/30/2020	\$1.03
3/3/2020	\$1.47	4/1/2020	\$1.06	5/1/2020	\$1.03

3/4/2020	\$1.45	4/2/2020	\$1.05	5/4/2020	\$1.03
3/5/2020	\$1.42	4/3/2020	\$1.04	5/5/2020	\$1.04
3/6/2020	\$1.40	4/6/2020	\$1.04	5/6/2020	\$1.04
3/9/2020	\$1.37	4/7/2020	\$1.03	5/7/2020	\$1.04
3/10/2020	\$1.34	4/8/2020	\$1.03	5/8/2020	\$1.04
3/11/2020	\$1.31	4/9/2020	\$1.02	5/11/2020	\$1.04
3/12/2020	\$1.28	4/13/2020	\$1.02	5/12/2020	\$1.04
3/13/2020	\$1.25	4/14/2020	\$1.02	5/13/2020	\$1.04
3/16/2020	\$1.22	4/15/2020	\$1.01	5/14/2020	\$1.04
3/17/2020	\$1.19	4/16/2020	\$1.01	5/15/2020	\$1.05
3/18/2020	\$1.16	4/17/2020	\$1.00	5/18/2020	\$1.05

ADDITIONAL PROVISIONS

57. The Net Settlement Fund will be allocated among all Authorized Claimants whose Distribution Amount (defined in paragraph 60 below) is \$10.00 or greater.

58. **FIFO Matching:** If a Settlement Class Member has more than one purchase/acquisition or sale of Groupon common stock, all purchases/acquisitions and sales shall be matched on a First In, First Out (“FIFO”) basis. Settlement Class Period sales will be matched first against any holdings at the beginning of the Settlement Class Period, and then against purchases/acquisitions in chronological order, beginning with the earliest purchase/acquisition made during the Settlement Class Period.

59. **Calculation of Claimant’s “Recognized Claim”:** A Claimant’s “Recognized Claim” under the Plan of Allocation shall be the sum of his, her or its Recognized Loss Amounts for all shares of the Groupon common stock.

60. **Determination of Distribution Amount:** The Net Settlement Fund will be distributed to Authorized Claimants on a *pro rata* basis based on the relative size of their Recognized Claims. Specifically, a “Distribution Amount” will be calculated for each Authorized Claimant, which shall be the Authorized Claimant’s Recognized Claim divided by the total Recognized Claims of all Authorized Claimants, multiplied by the total amount in the Net Settlement Fund. If any Authorized Claimant’s Distribution Amount calculates to less than \$10.00, it will not be included in the calculation and no distribution will be made to such Authorized Claimant.

61. **“Purchase/Sale” Dates:** Purchases or acquisitions and sales of Groupon common stock shall be deemed to have occurred on the “contract” or “trade” date as opposed to the “settlement” or “payment” date. The receipt or grant by gift, inheritance or operation of law of Groupon common stock during the Settlement Class Period shall not be deemed a purchase, acquisition or sale of Groupon common stock for the calculation of an Authorized Claimant’s Recognized Loss Amount, nor shall the receipt or grant be deemed an assignment of any claim relating to the purchase/acquisition of any Groupon common stock unless (i) the donor or decedent purchased or otherwise acquired such Groupon common stock during the Settlement Class Period; (ii) no Claim Form was submitted by or on behalf of the donor, on behalf of the decedent, or by anyone else with respect to such Groupon common stock; and (iii) it is specifically so provided in the instrument of gift or assignment.

62. **Short Sales:** The date of covering a “short sale” is deemed to be the date of purchase or acquisition of the Groupon common stock. The date of a “short sale” is deemed to be the date of sale of Groupon common stock. Under the Plan of Allocation, however, the Recognized Loss Amount on “short sales” is zero. In the event that a Claimant has an opening short position in Groupon common stock, the earliest Settlement Class Period purchases or acquisitions shall be matched against such opening short position, and not be entitled to a recovery, until that short position is fully covered.

63. **Option Contracts:** Option contracts are not securities eligible to participate in the Settlement. With respect to Groupon common stock purchased through the exercise of an option, the purchase date of the Groupon common stock shall be the exercise date of the option, and the purchase price of the Groupon common stock shall be the strike price of Groupon common stock on the date of exercise. Any Recognized Loss Amount arising from purchases of Groupon common stock acquired during the Settlement Class Period through the exercise of an option on Groupon common stock shall be computed as provided for other purchases of Groupon common stock in the Plan of Allocation.

64. **Market Gains and Losses:** To the extent a Claimant had a market gain with respect to his, her, or its overall transactions in Groupon common stock during the Settlement Class Period, the value of the Claimant's Recognized Claim shall be zero. To the extent that a Claimant suffered an overall market loss with respect to his, her, or its overall transactions in Groupon common stock during the Settlement Class Period, but that market loss was less than the total Recognized Claim calculated above, then the Claimant's Recognized Claim shall be limited to the amount of the actual market loss.

65. For purposes of determining whether a Claimant had a market gain with respect to his, her, or its overall transactions in Groupon common stock during the Settlement Class Period or suffered a market loss, the Claims Administrator shall determine the difference between (i) the Total Purchase Amount⁴ and (ii) the sum of the Total Sales Proceeds⁵ and the Holding Value⁶. If the Claimant's Total Purchase Amount *minus* the sum of the Total Sales Proceeds and the Holding Value is a positive number, that number will be the Claimant's market loss on such securities; if the number is a negative number or zero, that number will be the Claimant's market gain on such securities.

66. After the initial distribution of the Net Settlement Fund, the Claims Administrator shall make reasonable and diligent efforts to have Authorized Claimants cash their distribution checks. To the extent any monies remain in the fund nine (9) months after the initial distribution, if Lead Counsel, in consultation with the Claims Administrator, determines that it is cost-effective to do so, the Claims Administrator shall conduct a re-distribution of the funds remaining after payment of any unpaid fees and expenses incurred in administering the Settlement, including for such re-distribution, to Authorized Claimants who have cashed their initial distributions and who would receive at least \$10.00 from such re-distribution. Additional re-distributions to Authorized Claimants who have cashed their prior checks and who would receive at least \$10.00 on such additional re-distributions may occur thereafter if Lead Counsel, in consultation with the Claims Administrator, determines that additional re-distributions, after the deduction of any additional fees and expenses incurred in administering the Settlement, including for such re-distributions, would be cost-effective. At such time as it is determined that the re-distribution of funds remaining in the Net Settlement Fund is not cost-effective, the remaining balance shall be contributed to non-sectarian, not-for-profit organization(s), to be recommended by Lead Counsel and approved by the Court.

67. Payment pursuant to the Plan of Allocation, or such other plan of allocation as may be approved by the Court, shall be conclusive against all Authorized Claimants. No person shall have any claim against Lead Plaintiff, Plaintiff's Counsel, Lead Plaintiff's damages expert, Defendants, Defendants' Counsel, or any of the other Releasees, or the Claims Administrator or other agent designated by Lead Counsel arising from distributions made substantially in accordance with the Stipulation, the plan of allocation approved by the Court, or further Orders of the Court. Lead Plaintiff, Defendants and their respective counsel, and all other Defendants' Releasees, shall have no responsibility or liability whatsoever for the investment or distribution of the Settlement Fund, the Net Settlement Fund, the plan of allocation, or the determination, administration, calculation, or payment of any Claim Form or nonperformance of the Claims Administrator, the payment or withholding of taxes owed by the Settlement Fund, or any losses incurred in connection therewith.

68. The Plan of Allocation set forth herein is the plan that is being proposed to the Court for its approval by Lead Plaintiff after consultation with his damages expert. The Court may approve this plan as proposed or it may modify the Plan of Allocation without further notice to the Settlement Class. Any Orders regarding any modification of the Plan of Allocation will be posted on the settlement website, www.GrouponSecuritiesSettlement.com.

**WHAT PAYMENT ARE THE ATTORNEYS FOR THE SETTLEMENT CLASS SEEKING?
HOW WILL THE LAWYERS BE PAID?**

69. Plaintiff's Counsel have not received any payment for their services in pursuing claims against the Defendants on behalf of the Settlement Class, nor have Plaintiff's Counsel been reimbursed for their out-of-pocket expenses. Before final approval of the Settlement, Lead Counsel will apply to the Court for an award of attorneys' fees for all Plaintiff's Counsel in an amount not to exceed 33⅓% of the Settlement Fund. At the same time, Lead Counsel also intends to apply for reimbursement of Litigation Expenses in an amount not to exceed \$350,000, which may include

⁴ The "Total Purchase Amount" is the total amount the Claimant paid (excluding commissions and other charges) for all Groupon common stock purchased or acquired during the Class Period.

⁵ The Claims Administrator shall match any sales of Groupon common stock during the Class Period, first against the Claimant's opening position in Groupon common stock (the proceeds of those sales will not be considered for purposes of calculating market gains or losses). The total amount received (excluding commissions and other charges) for the remaining sales of Groupon common stock sold during the Settlement Class Period shall be the "Total Sales Proceeds."

⁶ The Claims Administrator shall ascribe a "Holding Value" to shares of Groupon common stock purchased or acquired during the Settlement Class Period and still held as of the close of trading on February 18, 2020, which shall be \$1.05. The total calculated holding values for all Groupon common stock shall be the Claimant's "Total Holding Value."

an application for reimbursement of the reasonable costs and expenses incurred by Lead Plaintiff directly related to his representation of the Settlement Class in an amount not to exceed \$5,000. The Court will determine the amount of any award of attorneys' fees or reimbursement of Litigation Expenses. Such sums as may be approved by the Court will be paid from the Settlement Fund. Settlement Class Members are not personally liable for any such fees or expenses.

**WHAT IF I DO NOT WANT TO BE A MEMBER OF THE SETTLEMENT CLASS?
HOW DO I EXCLUDE MYSELF?**

70. Each Settlement Class Member will be bound by all determinations and judgments in this lawsuit, whether favorable or unfavorable, unless such person or entity mails or delivers a written Request for Exclusion from the Settlement Class, addressed to *Macovski v. Groupon Inc.*, EXCLUSIONS, c/o Epiq, P.O. Box 2648, Portland, OR 97208-2648. The exclusion request must be **received** no later than September 22, 2022. You will not be able to exclude yourself from the Settlement Class after that date. Each Request for Exclusion must (a) state the name, address and telephone number of the person or entity requesting exclusion, and in the case of entities the name and telephone number of the appropriate contact person; (b) state that such person or entity "requests exclusion from the Settlement Class in *Macovski v. Groupon, Inc.*, No. 1:20-cv-02581"; (c) identify and state the number of shares of Groupon common stock that the person or entity requesting exclusion purchased/acquired and/or sold during the Settlement Class Period (*i.e.*, between July 30, 2019 and February 18, 2020, inclusive), as well as the dates and prices of each such purchase/acquisition and sale; and (d) be signed by the person or entity requesting exclusion or an authorized representative. A Request for Exclusion shall not be valid and effective unless it provides all the information called for in this paragraph and is received within the time stated above, or is otherwise accepted by the Court.

71. If you do not want to be part of the Settlement Class, you must follow these instructions for exclusion even if you have pending, or later file, another lawsuit, arbitration, or other proceeding relating to any Released Plaintiff's Claim against any of the Defendants' Releasees.

72. If you ask to be excluded from the Settlement Class, you will not be eligible to receive any payment out of the Net Settlement Fund.

73. Defendants have the right to terminate the Settlement if valid requests for exclusion are received from persons and entities entitled to be members of the Settlement Class in an amount that exceeds a threshold agreed to by Lead Plaintiff and Defendants.

**WHEN AND WHERE WILL THE COURT DECIDE WHETHER TO APPROVE THE SETTLEMENT?
DO I HAVE TO COME TO THE HEARING?
MAY I SPEAK AT THE HEARING IF I DON'T LIKE THE SETTLEMENT?**

74. **Settlement Class Members do not need to attend the Settlement Hearing. The Court will consider any submission made in accordance with the provisions below even if a Settlement Class Member does not attend the hearing. You can participate in the Settlement without attending the Settlement Hearing.**

75. The Settlement Hearing will be held on October 13, 2022 at 9:00 a.m., before the Honorable Matthew F. Kennelly **via teleconference, call-in number: 888-684-8852, access code: 746-1053**. The Court reserves the right to approve the Settlement, the Plan of Allocation, Lead Counsel's motion for an award of attorneys' fees and reimbursement of Litigation Expenses, and/or any other matter related to the Settlement at or after the Settlement Hearing without further notice to the members of the Settlement Class. The Court also reserves the right to hold the Settlement Hearing telephonically or via videoconference.

76. Any Settlement Class Member who or that does not request exclusion may object to the Settlement, the proposed Plan of Allocation, or Lead Counsel's motion for an award of attorneys' fees and reimbursement of Litigation Expenses. Objections must be in writing. You must file any written objection, together with copies of all other papers and briefs supporting the objection, with the Clerk's Office at the United States District Court for the Northern District of Illinois at the address set forth below on or before September 22, 2022. You must also serve the papers on Lead Counsel and on Defendants' Counsel at the addresses set forth below so that the papers are **received on or before September 22, 2022**.

Clerk's Office

United States District Court
Northern District of Illinois
Clerk of the Court
United States Courthouse
219 S. Dearborn Street,
Chicago, IL 60604

Lead Counsel

Kirby McInerney LLP
Thomas W. Elrod, Esq.
250 Park Avenue, Suite 820
New York, NY 10177

Defendants' Counsel

**Skadden, Arps, Slate,
Meagher & Flom LLP**
Matthew R. Kipp, Esq.
155 N. Wacker Drive
Chicago, IL 60606

-and-

**Glancy Prongay & Murray
LLP**

Leanne H. Solish, Esq.
1925 Century Park East,
Suite 2100
Los Angeles, CA 90067

77. Any objection (a) must state the name, address, and telephone number of the person or entity objecting and must be signed by the objector; (b) must contain a statement of the Settlement Class Member's objection or objections, and the specific reasons for each objection, including any legal and evidentiary support the Settlement Class Member wishes to bring to the Court's attention; and (c) must include documents sufficient to prove membership in the Settlement Class, including the number of shares of Groupon common stock that the objecting Settlement Class Member purchased/acquired and/or sold during the Settlement Class Period (*i.e.*, between July 30, 2019 and February 18, 2020 inclusive), as well as the dates and prices of each such purchase/acquisition and sale. You may not object to the Settlement, the Plan of Allocation, or Lead Counsel's motion for attorneys' fees and reimbursement of Litigation Expenses if you exclude yourself from the Settlement Class or if you are not a member of the Settlement Class.

78. You may file a written objection without having to appear at the Settlement Hearing. You may not, however, appear at the Settlement Hearing to present your objection unless you first file and serve a written objection in accordance with the procedures described above, unless the Court orders otherwise.

79. If you wish to be heard orally at the hearing in opposition to the approval of the Settlement, the Plan of Allocation, or Lead Counsel's motion for an award of attorneys' fees and reimbursement of Litigation Expenses, and if you timely file and serve a written objection as described above, you must also file a notice of appearance with the Clerk's Office and serve it on Lead Counsel and Defendants' Counsel at the addresses set forth above so that it is **received on or before September 22, 2022**. Persons who intend to object and desire to present evidence at the Settlement Hearing must include in their written objection or notice of appearance the identity of any witnesses they may call to testify and exhibits they intend to introduce into evidence at the hearing. Such persons may be heard orally at the discretion of the Court.

80. You are not required to hire an attorney to represent you in making written objections or in appearing at the Settlement Hearing. However, if you decide to hire an attorney, it will be at your own expense, and that attorney must file a notice of appearance with the Court and serve it on Lead Counsel and Defendants' Counsel at the addresses set forth in ¶ 76 above so that the notice is **received on or before September 22, 2022**.

81. The Settlement Hearing may be adjourned by the Court, or held telephonically or via videoconference, without further written notice to the Settlement Class. If you intend to attend the Settlement Hearing, you should confirm the date, time, and location on the settlement website www.GrouponSecuritiesSettlement.com, or with Lead Counsel, given potential changes as a result of the COVID-19 pandemic.

82. **Unless the Court orders otherwise, any Settlement Class Member who does not object in the manner described above will be deemed to have waived any objection and shall be forever foreclosed from making any objection to the proposed Settlement, the proposed Plan of Allocation, or Lead Counsel's motion for an award of attorneys' fees and reimbursement of Litigation Expenses. Settlement Class Members do not need to appear at the Settlement Hearing or take any other action to indicate their approval.**

WHAT IF I BOUGHT SHARES ON SOMEONE ELSE'S BEHALF?

83. If you purchased or otherwise acquired Groupon common stock between July 30, 2019 and February 18, 2020 inclusive, for the beneficial interest of persons or organizations other than yourself, you must either (a) within seven (7) calendar days of receipt of this Notice, request from the Claims Administrator sufficient copies of the Notice and Claim Form (the "Notice Packet") to forward to all such beneficial owners and within seven (7) calendar days of receipt of those Notice Packets forward them to all such beneficial owners; or (b) within seven (7) calendar days of receipt of this Notice, provide a list of the names and addresses of all such beneficial owners to *Macovski v. Groupon, Inc.*, c/o Epiq, P.O. Box 2648, Portland, OR 97208-2648. If you choose the second option, the Claims Administrator will send a copy of the Notice and the Claim Form to the beneficial owners. Upon full compliance with these directions, such nominees may seek reimbursement of their reasonable expenses actually incurred—up to a maximum of \$0.50 per Notice Packet mailed; \$0.05 per Notice Packet transmitted by email; or \$0.10 per name, mailing address, and email address (to the extent available) provided to the Claims Administrator—by providing the Claims Administrator with proper documentation supporting the expenses for which reimbursement is sought. Any dispute concerning the reasonableness of reimbursement costs shall be resolved by the Court. Copies of this Notice and the Claim Form may also be obtained from the website maintained by the Claims Administrator, www.GrouponSecuritiesSettlement.com, or by calling the Claims Administrator toll-free at 1-866-991-0893.

CAN I SEE THE COURT FILE? WHOM SHOULD I CONTACT IF I HAVE QUESTIONS?

84. This Notice contains only a summary of the terms of the proposed Settlement. For more detailed information about the matters involved in this Action, you are referred to the papers on file in the Action, including the Stipulation, which may be inspected during regular office hours at the Office of the Clerk, United States District Court for the Northern District of Illinois, Everett McKinley Dirksen United States Courthouse, 219 S. Dearborn Street, Chicago, IL 60604. Additionally, copies of the Stipulation and any related orders entered by the Court will be posted on the website maintained by the Claims Administrator, www.GrouponSecuritiesSettlement.com.

85. All inquiries concerning this Notice and the Claim Form should be directed to:

Macovski v. Groupon Inc.
c/o Epiq
P.O. Box 2648
Portland, OR 97208-2648
1-866-991-0893
www.GrouponSecuritiesSettlement.com

and/or

Thomas W. Elrod, Esq.
KIRBY MCINERNEY LLP
250 Park Avenue, Suite 820
New York, NY 10177
(212) 371-6600
telrod@kmlp.com

-and-

Leanne H. Solish, Esq.
GLANCY PRONGAY & MURRAY
LLP
1925 Century Park East, Suite 2100
Los Angeles, CA 90067
(888) 773-9224
settlements@glancylaw.com

DO NOT CALL OR WRITE THE COURT, THE OFFICE OF THE CLERK OF THE COURT, DEFENDANTS OR THEIR COUNSEL REGARDING THIS NOTICE.

Dated: August 3, 2022

By Order of the Court
United States District Court
Northern District of Illinois

Macovski v. Groupon, Inc.
c/o Epiq
P.O. Box 2648
Portland, OR 97208-2648
Toll-Free Number: (866) 991-0893
Settlement Website: www.GrouponSecuritiesSettlement.com
Email: info@GrouponSecuritiesSettlement.com

PROOF OF CLAIM AND RELEASE FORM

To be eligible to receive a share of the Net Settlement Fund in connection with the Settlement of this Action, you must be a Settlement Class Member and complete and sign this Proof of Claim and Release Form (“Claim Form”) and submit it online at www.GrouponSecuritiesSettlement.com or mail it by First-Class Mail to the above address, **submitted online or postmarked no later than December 1, 2022.**

Failure to submit your Claim Form by the date specified will subject your claim to rejection and may preclude you from being eligible to recover any money in connection with the Settlement.

Do not mail or deliver your Claim Form to the Court, the settling parties or their counsel. Submit your Claim Form only to the Claims Administrator at the address set forth above.

<u>TABLE OF CONTENTS</u>	<u>PAGE #</u>
PART I – CLAIMANT INFORMATION	2
PART II – GENERAL INSTRUCTIONS	3
PART III – SCHEDULE OF TRANSACTIONS IN Groupon COMMON STOCK	6
PART IV – RELEASE OF CLAIMS AND SIGNATURE	7-8

PART II – GENERAL INSTRUCTIONS

1. It is important that you completely read and understand the Notice of (I) Pendency of Class Action, Certification of Settlement Class, and Proposed Settlement; (II) Settlement Hearing; and (III) Motion for an Award of Attorneys' Fees and Reimbursement of Litigation Expenses (the "Settlement Notice") that accompanies this Claim Form, including the Plan of Allocation of the Net Settlement Fund set forth in the Settlement Notice. The Settlement Notice describes the proposed Settlement, how Settlement Class Members are affected by the Settlement, and the manner in which the Net Settlement Fund will be distributed if the Settlement and Plan of Allocation are approved by the Court. The Settlement Notice also contains the definitions of many of the defined terms (which are indicated by initial capital letters) used in this Claim Form. By signing and submitting this Claim Form, you will be certifying that you have read and that you understand the Settlement Notice, including the terms of the releases described therein and provided for herein.

2. This Claim Form is directed to all persons or entities who or that, between July 30, 2019, and February 18, 2020, inclusive (the "Settlement Class Period"), purchased or otherwise acquired Groupon, Inc. ("Groupon") common stock ("Groupon Stock") and were damaged thereby (the "Settlement Class"). All persons and entities that are members of the Settlement Class are referred to as "Settlement Class Members."

3. Excluded from the Settlement Class are: (i) Defendants; (ii) any person who served as a control person, executive officer and/or director of Groupon during the Settlement Class Period, and members of his or her Immediate Family; (iii) present and former parents, subsidiaries, assigns, successors, affiliates, and predecessors of Groupon; (iv) any entity in which Defendants have or had a controlling interest during the Settlement Class Period; (v) any trust of which any Individual Defendant is the settlor or that is for the benefit of any Individual Defendant and/or member(s) of his or her Immediate Family; and (vi) the legal representatives, heirs, successors, and assigns of any person or entity excluded under provisions (i) through (v) hereof. Also excluded from the Settlement Class are any persons and entities who or that validly exclude themselves by submitting a request for exclusion in accordance with the requirements set forth in the Settlement Notice that is accepted by the Court.

4. If you are not a Settlement Class Member do not submit a Claim Form. YOU MAY NOT, DIRECTLY OR INDIRECTLY, PARTICIPATE IN THE SETTLEMENT IF YOU ARE NOT A SETTLEMENT CLASS MEMBER. THUS, IF YOU ARE EXCLUDED FROM THE CLASS (AS SET FORTH IN PARAGRAPH 3 ABOVE), ANY CLAIM FORM THAT YOU SUBMIT, OR THAT MAY BE SUBMITTED ON YOUR BEHALF, WILL NOT BE ACCEPTED.

5. If you are a Settlement Class Member, you will be bound by the terms of any judgments or orders entered in the Action WHETHER OR NOT YOU SUBMIT A CLAIM FORM, unless you submit a request for exclusion from the Settlement Class. Thus, if you are a Class Member, the Judgment will release, and you will be barred and enjoined from commencing, instituting, prosecuting or continuing to prosecute any action or other proceeding in any court of law or equity, arbitration tribunal or administrative forum, asserting each and every Released Plaintiffs' Claims (including Unknown Claims) against Defendants' Releasees.

6. You are eligible to participate in the distribution of the Net Settlement Fund only if you are a member of the Settlement Class and if you complete and return this form as specified below. If you fail to submit a timely, properly addressed, and completed Claim Form with the required documentation, your claim may be rejected and you may be precluded from receiving any distribution from the Net Settlement Fund.

7. Submission of this Claim Form does not guarantee that you will share in the proceeds of the Settlement. The distribution of the Net Settlement Fund will be governed by the Plan of Allocation set forth in the Settlement Notice, if it is approved by the Court, or by such other plan of allocation approved by the Court.

8. Use the Schedules of Transactions in Part III of this Claim Form to supply all required details of your transaction(s) (including free transfers) in and holdings of the applicable Groupon Stock. On the Schedules of Transactions, please provide all of the requested information with respect to your holdings, purchases, acquisitions and sales of the applicable Groupon Stock, whether such transactions resulted in a profit or a loss. Failure to report all transaction and holding information during the requested time periods may result in the rejection of your claim.

9. Please note: Only Groupon Stock purchased or otherwise acquired during the Settlement Class Period (i.e., from July 30, 2019 and February 18, 2020, inclusive) are eligible under the Settlement. However, because the PSLRA provides for a "90 day look-back period" (described in the Plan of Allocation set forth in the Settlement Notice), you must provide documentation related to your purchases and sales of Groupon Stock during the period from

February 19, 2020, through and including May 18, 2020 (*i.e.*, the 90-day look-back period) in order for the Claims Administrator to calculate your Recognized Loss Amount under the Plan of Allocation and process your claim. After the Settlement Class Period, on June 11, 2020, Groupon common stock underwent a 1-for-20 reverse stock split. Groupon common stock prices and quantities reported in the Plan of Allocation are **not** adjusted for this stock split. Please submit your data claimed on a pre-split basis.

10. You are required to submit genuine and sufficient documentation for all of your transactions and holdings of the applicable Groupon Stock set forth in the Schedules of Transactions in Part III of this Claim Form. Documentation may consist of copies of brokerage confirmation slips or monthly brokerage account statements, or an authorized statement from your broker containing the transactional and holding information found in a broker confirmation slip or account statement. The Parties and the Claims Administrator do not independently have information about your investments in Groupon Stock. **IF SUCH DOCUMENTS ARE NOT IN YOUR POSSESSION, PLEASE OBTAIN COPIES OR EQUIVALENT CONTEMPORANEOUS DOCUMENTS FROM YOUR BROKER. FAILURE TO SUPPLY THIS DOCUMENTATION MAY RESULT IN THE REJECTION OF YOUR CLAIM. DO NOT SEND ORIGINAL DOCUMENTS. Please keep a copy of all documents that you send to the Claims Administrator. Also, please do not highlight any portion of the Claim Form or any supporting documents.**

11. Separate Claim Forms should be submitted for each separate legal entity (*e.g.*, a claim from joint owners should not include separate transactions through an account that is in the name of just one of the joint owners, and an individual should not combine his or her IRA transactions with transactions made through an account in the individual's name). Conversely, a single Claim Form should be submitted on behalf of one legal entity including all transactions made by that entity on one Claim Form, no matter how many separate accounts that entity has (*e.g.*, a corporation with multiple brokerage accounts should include all transactions made in all accounts on one Claim Form).

12. All joint beneficial owners must sign this Claim Form. If you purchased or otherwise acquired Groupon Stock during the Settlement Class Period and held the securities in your name, you are the beneficial owner as well as the record owner and you must sign this Claim Form to participate in the Settlement. If, however, you purchased or otherwise acquired Groupon Stock during the Settlement Class Period and the securities were registered in the name of a third party, such as a nominee or brokerage firm, you are the beneficial owner of these securities, but the third party is the record owner. The beneficial owner, not the record owner, must sign this Claim Form.

13. Agents, executors, administrators, guardians, and trustees must complete and sign the Claim Form on behalf of persons represented by them, and they must:

- (a) expressly state the capacity in which they are acting;
- (b) identify the name, account number, Social Security Number (or taxpayer identification number), address and telephone number of the beneficial owner of (or other person or entity on whose behalf they are acting with respect to) the Groupon Stock; and
- (c) furnish herewith evidence of their authority to bind to the Claim Form the person or entity on whose behalf they are acting. (Authority to complete and sign a Claim Form cannot be established by stockbrokers demonstrating only that they have discretionary authority to trade stock in another person's accounts.)

14. By submitting a signed Claim Form, you will be swearing that you:

- (a) own(ed) the Groupon Stock you have listed in the Claim Form; or
- (b) are expressly authorized to act on behalf of the owner thereof.

15. By submitting a signed Claim Form, you will be swearing to the truth of the statements contained therein and the genuineness of the documents attached thereto, subject to penalties of perjury under the laws of the United States of America. The making of false statements, or the submission of forged or fraudulent documentation, will result in the rejection of your claim and may subject you to civil liability or criminal prosecution.

16. If the Court approves the Settlement, payments to eligible Authorized Claimants pursuant to the Plan of Allocation (or such other plan of allocation as the Court approves) will be made after the completion of all claims processing. This could take substantial time. Please be patient.

17. PLEASE NOTE: As set forth in the Plan of Allocation, each Authorized Claimant shall receive his, her or its pro rata share of the Net Settlement Fund. If the prorated payment to any Authorized Claimant, however, calculates to less than \$10.00, it will not be included in the calculation and no distribution will be made to that Authorized Claimant.

18. If you have questions concerning the Claim Form, or need additional copies of the Claim Form or the Settlement Notice, you may contact the Claims Administrator, Epiq at *Macovski v. Groupon, Inc.* P.O. Box 2648, Portland, OR 97208-2648, by email at info@GrouponSecuritiesSettlement.com, or by toll-free phone at (866) 991-0893 or you may download the documents from the Settlement website, www.GrouponSecuritiesSettlement.com.

19. NOTICE REGARDING ELECTRONIC FILES: Certain Claimants with large numbers of transactions may request, or may be requested, to submit information regarding their transactions in electronic files. To obtain the mandatory electronic filing requirements and file layout, you may visit the Settlement website at www.GrouponSecuritiesSettlement.com or you may email the Claims Administrator's electronic filing department at info@GrouponSecuritiesSettlement.com. Any file not in accordance with the required electronic filing format will be subject to rejection. No electronic files will be considered to have been properly submitted unless the Claims Administrator issues an email to that effect after processing your file with your claim numbers and respective account information. Do not assume that your file has been received or processed until you receive this email. If you do not receive such an email within 10 days of your submission, you should contact the electronic filing department at info@GrouponSecuritiesSettlement.com to inquire about your file and confirm it was received and acceptable.

20. NOTICE REGARDING ONLINE FILING: Claimants who are not Representative Filers may submit their claims online using the electronic version of the Claim Form hosted at www.GrouponSecuritiesSettlement.com. If you are not acting as a Representative Filer, you do not need to contact the Claims Administrator prior to filing; you will receive an automated email confirming receipt once your Claim Form has been submitted. If you are unsure if you should submit your claim as a Representative Filer, please contact the Claims Administrator at info@GrouponSecuritiesSettlement.com or by toll-free phone at (866) 991-0893. If you are not a Representative Filer, but your claim contains a large number of transactions, the Claims Administrator may request that you also submit an electronic spreadsheet showing your transactions to accompany your Claim Form.

IMPORTANT: PLEASE NOTE

YOUR CLAIM IS NOT DEEMED FILED UNTIL YOU RECEIVE AN ACKNOWLEDGEMENT POSTCARD. THE CLAIMS ADMINISTRATOR WILL ACKNOWLEDGE RECEIPT OF YOUR CLAIM FORM BY MAIL WITHIN 60 DAYS. IF YOU DO NOT RECEIVE AN ACKNOWLEDGEMENT POSTCARD WITHIN 60 DAYS, PLEASE CALL THE CLAIMS ADMINISTRATOR TOLL FREE AT (866) 991-0893.

PART III – SCHEDULE OF TRANSACTIONS IN Groupon COMMON STOCK

Complete this Part III if and only if you purchased/acquired Groupon Stock during the period from July 30, 2019 and February 18, 2020, inclusive. Please include proper documentation with your Claim Form as described in detail in Part II – General Instructions, Paragraph 10, above. Do not include information in this section regarding securities other than Groupon Stock. Please submit your data claimed on a pre-split basis.

1. BEGINNING HOLDINGS – State the total number of shares of Groupon Stock held as of the close of trading on July 29, 2019. (Must be documented.) If none, write “zero” or “0.” <input style="width: 100px; height: 20px;" type="text"/>			
2. PURCHASES/ACQUISITIONS DURING THE SETTLEMENT CLASS PERIOD THROUGH MAY 18, 2020 – Separately list each and every purchase/acquisition (including free receipts) of Groupon Stock from after the opening of trading on July 30, 2019, through and including the close of trading on May 18, 2020. (Must be documented.)			
Date of Purchase/Acquisition (List Chronologically) (Month/Day/Year)	Number of Shares Purchased/ Acquired	Purchase/Acquisition Price Per Share	Total Purchase/Acquisition Price (excluding taxes, commissions, and fees)
<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
3. SALES DURING THE SETTLEMENT CLASS PERIOD THROUGH MAY 18, 2020 – Separately list each and every sale/disposition (including free deliveries) of Groupon Stock from after the opening of trading on July 30, 2019, through and including the close of trading on May 18, 2020. (Must be documented.)			IF NONE, CHECK HERE <input style="width: 30px; height: 20px;" type="checkbox"/>
Date of Sale/Delivery (List Chronologically) (Month/Day/Year)	Number of Shares Sold	Sale Price Per Share	Total Sale Price (excluding taxes, commissions, and fees)
<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	\$ <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
4. ENDING HOLDINGS – State the total number of shares of Groupon Stock held as of the close of trading on May 18, 2020. (Must be documented.) If none, write “zero” or “0.” <input style="width: 100px; height: 20px;" type="text"/>			

IF YOU NEED ADDITIONAL SPACE TO LIST YOUR TRANSACTIONS YOU MUST PHOTOCOPY THIS PAGE AND CHECK THIS BOX

IF YOU DO NOT CHECK THIS BOX THESE ADDITIONAL PAGES WILL NOT BE REVIEWED.

PART IV – RELEASE OF CLAIMS AND SIGNATURE

**YOU MUST ALSO READ THE RELEASE AND CERTIFICATION BELOW AND SIGN
ON PAGE 8 OF THIS CLAIM FORM.**

I (we) hereby acknowledge that as of the Effective Date of the Settlement, pursuant to the terms set forth in the Stipulation, I (we), on behalf of myself (ourselves) and my (our) successors and assigns, shall be deemed to have, and by operation of law and of the Judgment shall have, fully, finally and forever waived, released, discharged, and dismissed each and every Released Plaintiffs' Claim (as defined in the Stipulation and in the Settlement Notice) against Defendants' Releasees (as defined in the Stipulation and in the Settlement Notice) and shall forever be barred and enjoined from commencing, instituting, prosecuting or continuing to prosecute any action or other proceeding in any court of law or equity, arbitration tribunal or administrative forum asserting any or all of the Released Plaintiffs' Claims against any Defendants' Releasee.

CERTIFICATION

By signing and submitting this Claim Form, the Claimant(s) or the person(s) who represent(s) the Claimant(s) certifies (certify), as follows:

1. that I (we) have read and understand the contents of the Settlement Notice and this Claim Form, including the releases provided for in the Settlement and the terms of the Plan of Allocation;
2. that the Claimant(s) is a (are) Settlement Class Member(s), as defined in the Settlement Notice and in paragraph 2 on page 3 of this Claim Form, and is (are) not excluded from the Class by definition or pursuant to request as set forth in the Settlement Notice and in paragraph 3 on page 3 of this Claim Form;
3. that I (we) own(ed) the Groupon Stock identified in the Claim Form and have not assigned the claim against the Defendants' Releasees to another, or that, in signing and submitting this Claim Form, I (we) have the authority to act on behalf of the owner(s) thereof;
4. that the Claimant(s) has (have) not submitted any other claim covering the same purchases/acquisitions of Groupon Stock and knows (know) of no other person having done so on the Claimant's (Claimants') behalf;
5. that the Claimant(s) submit(s) to the jurisdiction of the Court with respect to Claimant's (Claimants') claim and for purposes of enforcing the releases set forth herein;
6. that I (we) agree to furnish such additional information with respect to this Claim Form as Lead Counsel, the Claims Administrator or the Court may require;
7. that the Claimant(s) waive(s) the right to trial by jury, to the extent it exists, and agree(s) to the Court's summary disposition of the determination of the validity or amount of the claim made by this Claim Form;
8. that I (we) acknowledge that the Claimant(s) will be bound by and subject to the terms of any judgment(s) that may be entered in the Action; and
9. that the Claimant(s) is (are) NOT subject to backup withholding under the provisions of Section 3406(a)(1)(C) of the Internal Revenue Code because (a) the Claimant(s) is (are) exempt from backup withholding or (b) the Claimant(s) has (have) not been notified by the IRS that he/she/it is subject to backup withholding as a result of a failure to report all interest or dividends or (c) the IRS has notified the Claimant(s) that he/she/it is no longer subject to backup withholding. **If the IRS has notified the Claimant(s) that he, she or it is subject to backup withholding, please strike out the language in the preceding sentence indicating that the claim is not subject to backup withholding in the certification above.**

UNDER THE PENALTIES OF PERJURY, I (WE) CERTIFY THAT ALL OF THE INFORMATION PROVIDED BY ME (US) ON THIS CLAIM FORM IS TRUE, CORRECT, AND COMPLETE, AND THAT THE DOCUMENTS SUBMITTED HERewith ARE TRUE AND CORRECT COPIES OF WHAT THEY PURPORT TO BE.

Signature of Claimant

Date:

--	--

 -

--	--

 -

--	--	--	--

MM DD YYYY

Print your name here

Signature of joint Claimant, if any

Date:

--	--

 -

--	--

 -

--	--	--	--

MM DD YYYY

Print your name here

If the Claimant is other than an individual, or is not the person completing this form, the following also must be provided:

Signature of person signing on behalf of Claimant

Date:

--	--

 -

--	--

 -

--	--	--	--

MM DD YYYY

Print your name here

CAPACITY OF PERSON SIGNING ON BEHALF OF CLAIMANT, IF OTHER THAN AN INDIVIDUAL, *E.G.*, EXECUTOR, PRESIDENT, TRUSTEE, CUSTODIAN, *ETC.* (MUST PROVIDE EVIDENCE OF AUTHORITY TO ACT ON BEHALF OF CLAIMANT – SEE PARAGRAPH 14 ON PAGE 4 OF THIS CLAIM FORM.)

REMINDER CHECKLIST:

1. Please sign the above release and certification. If this Claim Form is being made on behalf of joint Claimants, then both must sign.
2. Remember to attach only **copies** of acceptable supporting documentation as these documents will not be returned to you.
3. Please do not highlight any portion of the Claim Form or any supporting documents.
4. Do not send original security certificates or documentation. These items cannot be returned to you by the Claims Administrator.
5. Keep copies of the completed Claim Form and documentation for your own records.
6. The Claims Administrator will acknowledge receipt of your Claim Form by mail, within 60 days. Your claim is not deemed filed until you receive an acknowledgement postcard. **If you do not receive an acknowledgement postcard within 60 days, please call the Claims Administrator toll free at (866) 991-0893.**
7. If your address changes in the future, or if this Claim Form was sent to an old or incorrect address, please send the Claims Administrator written notification of your new address. If you change your name, please inform the Claims Administrator.
8. If you have any questions or concerns regarding your claim, please contact the Claims Administrator at the address below, by email at info@GrouponSecuritiesSettlement.com, or toll-free at (866) 991-0893 or visit www.GrouponSecuritiesSettlement.com. Please **DO NOT** call Groupon or any of the other Defendants or their counsel with questions regarding your claim.

THIS CLAIM FORM MUST BE MAILED TO THE CLAIMS ADMINISTRATOR BY FIRST-CLASS MAIL, POSTMARKED NO LATER THAN DECEMBER 1, 2022, ADDRESSED AS FOLLOWS:

Macovski v. Groupon, Inc.
c/o Epiq
P.O. Box 2648
Portland, OR 97208-2648

OR SUBMITTED ONLINE AT WWW.GROUPONSECURITIESSETTLEMENT.COM ON OR BEFORE DECEMBER 1, 2022.

A Claim Form received by the Claims Administrator shall be deemed to have been submitted when posted, if a postmark date on or before December 1, 2022 is indicated on the envelope and it is mailed First-Class, and addressed in accordance with the above instructions. In all other cases, a Claim Form shall be deemed to have been submitted when actually received by the Claims Administrator.

You should be aware that it will take a significant amount of time to fully process all of the Claim Forms. Please be patient and notify the Claims Administrator of any change of address.

EXHIBIT B

Groupon Securities Settlement
P.O. Box 2648
Portland, OR 97208-2648

Website: www.GrouponSecuritiesSettlement.com
Email: info@GrouponSecuritiesSettlement.com
Phone: 1-866-991-0893

Claim Number: [REDACTED]

Response Deadline: March 20, 2023

February 28, 2023

Notice of Incomplete Proof of Claim Submission

Dear Claimant:

We received the Proof of Claim and Release Form (“Claim”) that you submitted in connection with the Groupon Securities Settlement. We have determined, based on our review of your Claim, that the Claim is deficient (which is curable) or ineligible for the reason(s) identified below. In order to resolve the condition(s) within your Claim, you must submit a written response (with any required documentation), as specified below, postmarked no later than 20 days from the date of this notice. Your response deadline is printed at the top of this notice. Please include a copy of this notice with your response. **If you fail to respond by the deadline set forth above or if your response fails to cure the condition(s) identified below, this Claim will be rejected to the extent that those conditions remain uncured. PLEASE NOTE: This is the only notice you will receive with respect to this Claim.**

Deficiency: Trade Discrepancy/Claim Does Not Balance.

There is a discrepancy between the number of shares of Groupon common stock you reported to have purchased/acquired and/or sold, and the number of shares/contracts held at the beginning of the Settlement Class Period (July 30, 2019) and at the end of the 90-Day Look-Back Period (May 18, 2020).

How to Resolve: You must provide any missing transactions, missing beginning or unsold holdings, or adjustments to your Claim so that it correctly balances. You must also support any additional transactions with acceptable documentation. Acceptable documentation includes securities brokers’ confirmation slips, month- and year-end account statements, or similar documentation. (Self-generated documents are not acceptable.)

PLEASE NOTE: If you fail to respond, or to the extent your response fails to cure the deficiency identified, the transaction(s) that relate to the discrepancy will be rejected according to First-In, First-Out (“FIFO”) matching, and the transaction(s) will not be considered in the calculation of your Claim’s Recognized Loss pursuant to the Plan of Allocation. Your Claim will still be processed to the extent otherwise eligible as a partial Claim.

The formula used to calculate the discrepancy is as follows: Shares Held at the Beginning of the Settlement Class Period + All Shares Purchased or Acquired – All Shares Sold or Delivered – Unsold Shares as of May 18, 2020. This calculation should equal zero for a Claim to properly balance if all transactions and holdings have been accurately reported. The discrepancy in your Claim is displayed below.

Quantity	Type of Transaction	Type of Security
-1000.00	Holding Difference 05/18/2020	Common Stock

Deficiency: No Proof of Unsold (Ending) Holdings.



Your Claim indicates that you may have held Groupon common stock as of the close of trading on May 18, 2020. However, you did not provide any documentation showing your unsold (ending) holdings.

How to Resolve: You must provide acceptable documentation for holdings as of the close of trading on May 18, 2020. Acceptable documentation will show the possession of the Groupon common stock on or after this date or the sale of the Groupon common stock after this date. Acceptable documentation includes securities brokers' confirmation slips, month- and year-end account statements, or similar documentation. (Self-generated documents are not acceptable.)

Type of Security	Type of Transaction	Quantity
Common Stock	Unsold Holdings	2000.00

Deficiency: No Recognized Loss Unless Defects Are Cured.

In accordance with the Court-approved Plan of Allocation set forth in the Notice (which is available on the Settlement website), the Claim referenced above does not calculate to a Recognized Loss due to certain defects listed in this letter and therefore is not eligible to receive a distribution from the Net Settlement Fund. Please be aware that Recognized Loss is not the same as market loss. It is possible to have a market loss, in which you experience a loss in value of your shares, and still have no Recognized Loss under the Plan of Allocation. In addition, if you had an overall market gain from your transactions in Groupon common stock during the Class Period, your Recognized Loss is \$0.00.

How to Resolve: You can resolve this condition of ineligibility by resolving the other defects listed in this letter and/or by submitting additional transactions in Groupon common stock during the Class Period that were not previously reflected in your Claim and that make your Claim calculate to a Recognized Loss. You must also support any additional transactions with acceptable documentation. Acceptable documentation includes securities brokers' confirmation slips, month- and year-end account statements, or similar documentation. (Self-generated documents are not acceptable.)

PLEASE NOTE: Your Claim must calculate to a Recognized Loss under the Plan of Allocation for you to be eligible to receive a distribution.

To resolve any of the conditions listed above, please follow the directions stated above. Your Claim must also calculate to a Recognized Loss under the Court-approved Plan of Allocation set forth in the Notice in order to receive payment from the Net Settlement Fund. If you disagree with the conditions identified in this notice, you may contact us for assistance and/or request Court review of our administrative determination regarding your Claim.

To request Court review of your Claim, you must send a letter to us postmarked no later than 20 days from the date of this notice. Your letter must (1) include a copy of this notice; (2) specifically state that you request Court review of the full or partial rejection of the Claim; (3) state your argument(s) for why you are contesting the full or partial rejection of the Claim; and (4) include any and all documentation supporting your argument(s). PLEASE NOTE: COURT REVIEW SHOULD ONLY BE SOUGHT IF YOU DISAGREE WITH THE CLAIMS ADMINISTRATOR'S DETERMINATION REGARDING YOUR CLAIM AND WISH TO HAVE THE COURT REVIEW YOUR CLAIM.

If you have any questions about this notice or if you want to confirm the status of your Claim after you submit a response to this notice, please contact us at the toll-free number or email address noted above. More information can also be found at www.GrouponSecuritiesSettlement.com

Sincerely,

Groupon Securities Settlement
Claims Administrator

From: [info@GrouponSecuritiesSettlement](mailto:info@GrouponSecuritiesSettlement.com)
To: [REDACTED]
Subject: Groupon Securities Settlement Incomplete Nominee Submission - [REDACTED]
Date: Tuesday, February 28, 2023 4:31:45 PM
Attachments: [Notice of Incomplete Claim Submission - EMAIL C11 - 02282023.xlsx](#)
[Nominee Defect Instructions.pdf](#)

RE: Groupon Securities Settlement Nominee Claim Submission(s):

RE: Electronic Submission(s) - [REDACTED]:

Response Deadline: **3/20/2023**

Dear Nominee,

We received your electronic claim(s) ("Claim(s)") that you submitted in connection with the *Groupon Securities Settlement*. We have determined, based on our review of your Claim(s), that the Claim(s) is (are) deficient (which is curable) or ineligible for the reason(s) identified in the attached. In order to resolve the condition(s) within your Claim(s), you must submit a response with any required information as specified in the attached by no later than 20 days from the date of this notice. **If you fail to respond by the response deadline, or if your response fails to cure the condition(s) identified, the Claim(s) will be rejected to the extent that those conditions remain uncured. Please note this is the only notice you will receive with respect to this(these) Claim(s).**

The attached spreadsheet(s) lists the Claim(s) in defective status. You must enter a password in order to open and modify the spreadsheet(s). We will provide the password in a follow-up email.

The attached PDF entitled "Nominee Defect Instructions" provides specific directions for addressing the deficiencies for the Claim(s). Please read the instructions and follow them carefully. Make any changes to resolve the deficiencies directly on the attached spreadsheet and return the spreadsheet to us via reply email.

Your Claim(s) must calculate to a Recognized Loss under the Court-approved Plan of Allocation in order to be eligible to be included in the list of eligible Claims presented to the Court for approval. If you disagree with the conditions identified in this notice, you may contact us for assistance and/or request Court review of our administrative determination regarding your Claim(s).

To request Court review of your Claim(s), you must send a letter to the Claims Administrator postmarked no later than 20 days from the date of this notice. Your letter must: (1) include a copy of this notice; (2) specifically state that you request Court review of the full or partial rejection of the Claim; (3) state your argument(s) for why you are contesting the full or partial rejection of the Claim; and (4) include any and all documentation supporting your argument(s). PLEASE NOTE: COURT REVIEW SHOULD ONLY BE SOUGHT IF YOU DISAGREE WITH THE CLAIMS ADMINISTRATOR'S DETERMINATION REGARDING YOUR CLAIM FOLLOWING ANY ATTEMPT(S) TO CURE THE DEFICIENCIES LISTED IN THE ATTACHED SPREADSHEET.

If you have any questions about this notice or if you want to confirm the status of your Claim(s) after you submit a response to this notice, please contact us at info@GrouponSecuritiesSettlement.com.

More information can also be found at www.GrouponSecuritiesSettlement.com.

Sincerely,

Claims Administrator

Groupon Securities Settlement

Email: info@GrouponSecuritiesSettlement.com

Groupon Securities Settlement - Nominee Defect Instructions

Instructions

Part I: File Summary

The first tab on the spreadsheet titled “File Summary” contains the contact information originally provided on the electronic claim submission. If you have any updates to this information, please provide the updates to us via email; do not adjust the spreadsheet for this tab directly.

Part II: Deficient Claims

The second tab on the spreadsheet titled “Deficient Claims” lists all account names/numbers for which you filed that are currently in a deficient status and informs you of the assigned claim numbers associated with those accounts. Additionally, the Reason Code 1 – Reason Code 5 fields list a code that refers to a specific defect reason. Each claim may have up to five defect reasons.

DO NOT make any changes on this tab – it is for reference purposes only. The list below defines the codes that you might see in your spreadsheet:

• **PQ - No Class Period Purchases (No Eligible Transactions):**

The Claim with this deficiency did not contain any eligible purchases/acquisitions of Groupon common stock during the Class Period (July 30, 2019, through February 18, 2020, inclusive). Unless there were additional purchases/acquisitions of Groupon common stock during the Class Period that were not reflected in the Claim, this is NOT a curable deficiency.

How to Resolve: You can resolve this condition of ineligibility by submitting additional purchases of Groupon common stock during the Class Period that were not previously reflected in the Claim.

PLEASE NOTE: Curing this condition of ineligibility is an absolute requirement for the Claim to be eligible to participate in the Settlement. If you have other deficiencies and cure them, the Claim still will not be eligible, even for “partial acceptance,” unless this deficiency is cured. Once you resolve this condition of ineligibility, the Claim must calculate to a Recognized Loss Amount under the Plan of Allocation for it to be eligible to receive a distribution.

• **RC- Received Shares / Transfers:**

You listed trades on the Claim with this deficiency that are transfers of shares and not open market transactions.

How to Resolve: In order for the Groupon common stock transferred into your account to factor into the calculation of the Recognized Loss Amount under the Plan of Allocation, you must provide information/documentation to show that the Groupon common stock received was purchased during the Class Period from July 30, 2019, through February 18, 2020, inclusive.

PLEASE NOTE: If you do not have additional information/documentation, or if you want the transferred Groupon common stock to be used to balance the Claim only, you do not need to respond to this deficiency. If you do not respond, the transferred shares will be rejected, along with any corresponding transaction(s) according to First-In, First-Out (“FIFO”) matching, and such shares and corresponding transactions will not be considered in the calculation of the Claim’s Recognized Loss Amount pursuant to the Plan of Allocation. **The Claim will still be processed to the extent otherwise eligible as a partial Claim.**

The specific transactions for which this information is required are listed on the next tab of the spreadsheet.

Groupon Securities Settlement - Nominee Defect Instructions

• **BL- Trade Discrepancy / Claim Does Not Balance:**

There is a discrepancy between the number of shares of Groupon common stock you reported (on the Claim with this deficiency), to have purchased, acquired, and/or sold and the number of shares held at the beginning of the Class Period (July 30, 2019) and at the end of the 90-Day Look-Back Period (May 18, 2020).

How to Resolve: Please provide any missing transactions, missing beginning or unsold holding amounts or adjustments to the Claim so that it correctly balances.

PLEASE NOTE: If you fail to respond, or to the extent your response fails to cure the deficiency identified, the transaction(s) that relate to the discrepancy will be rejected according to First-In, First-Out (“FIFO”) matching, and these transactions will not be considered in the calculation of the Claim’s Recognized Loss Amount pursuant to the Plan of Allocation. **The Claim will still be processed to the extent otherwise eligible as a partial Claim.**

The formula used to calculate the discrepancy is: Shares Held at the Beginning of the Class Period + All Shares Purchased or Acquired – All Shares Sold or Delivered – Unsold Shares as of May 18, 2020. This value should equal zero for a Claim to properly balance if all transactions have been provided.

• **DP-Duplicate:**

The Claim is a duplicate of another Claim (the “Primary Claim”) and is therefore rejected. The Primary Claim is being processed separately, and the filer of that Claim will be notified by separate notice if that Claim is ineligible for recovery.

How to Resolve: You can only resolve this condition of ineligibility if you can demonstrate that this Duplicate Claim is not a duplicate. You must send information explaining why you believe this Claim should not be deemed a duplicate along with acceptable documentation to support your position.

PLEASE NOTE: Even if this Claim is later deemed not to be a duplicate, the Claim must satisfy all the requirements for eligibility. Any other deficiencies noted with respect to the Claim must be cured, and the Claim must calculate to a Recognized Loss Amount under the Plan of Allocation to be eligible to receive a distribution.

• **MR- Missing Information:**

The Claim with this deficiency does not include some or all the required transaction data for the transactions listed on the next tab of the spreadsheet.

How to Resolve: For a transaction to be considered in the Recognized Loss Amount calculation you must submit all required information. To cure this deficiency, you must provide all the required information for the transaction(s) listed on the next tab. You must provide trade date, quantity, security type, transaction type and price per share.

PLEASE NOTE: If you fail to respond or, to the extent your response fails to cure the deficiency identified for a given transaction listed on the next tab of the spreadsheet, the remaining deficient transaction(s) will be rejected, along with any corresponding transaction(s) according to First-in, First-Out (“FIFO”) matching, and these transactions will not be considered in the calculation of the Claim’s Recognized Loss Amount pursuant to the Plan of Allocation. **The Claim will still be processed to the extent otherwise eligible as a partial claim.**

Groupon Securities Settlement - Nominee Defect Instructions

• **DV- Transfers Out:**

You listed transactions for the Claim with this deficiency that are presented or identified as transfers out of the account (also called a “free delivery”) prior to the close of trading on May 18, 2020.

How to Resolve: While inclusion of transfers out of the accounts are necessary for your Claim to balance, those shares will not be factored into the calculation of the Recognized Loss Amount under the Plan of Allocation unless, you provide documentation regarding the **final disposition** of those shares after they were transferred out of your account. Specifically, if the shares listed on the spreadsheet as a “Transfer Out” were sold prior to the close of trading on May 18, 2020, you must submit acceptable supporting documentation that provides the following information regarding the final sale transaction: Date of Sale, Sale Price Per Share, and Total Sale Price. If the shares were not sold prior to the close of trading on May 18, 2020, and therefore were held as of the close of trading on that date, you need only submit acceptable documentation demonstrating that those shares were held as of that date.

PLEASE NOTE: If you do not respond, the transferred shares along with any corresponding purchase transaction(s) according to First-in, First-Out (“FIFO”) matching, will not be considered in the calculation of your Claim’s Recognized Loss Amount pursuant to the Plan of Allocation. **The Claim will still be processed to the extent otherwise eligible as a partial claim.**

The specific transactions for which this information is required are listed on the next tab of the spreadsheet.

• **ZR- No Recognized Loss Amount:**

In accordance with the Court-approved Plan of Allocation set forth in the Notice, the Claim referenced does not calculate to a Recognized Loss Amount and therefore, is not eligible to receive a distribution from the Net Settlement Fund. Unless the beneficial owner of the claim can provide additional transactions in Groupon common stock during the Class Period (from July 30, 2019, through February 18, 2020, inclusive) that are not reflected in your Claim, this is NOT a curable deficiency.

How to Resolve: You can resolve this condition of ineligibility by submitting additional transactions in Groupon common stock during the Class Period that were not previously reflected in the Claim, and which make the Claim calculate to a Recognized Loss Amount.

PLEASE NOTE: Curing this condition of ineligibility is an absolute requirement for the Claim to be eligible to participate in the Settlement. If there are other deficiencies and they are cured, the Claim still will not be eligible, even for “partial acceptance,” unless this deficiency is cured. The Claim must calculate to a Recognized Loss Amount under the Plan of Allocation to be eligible to receive a distribution.

• **ZD - No Recognized Loss Amount due to other deficiencies:**

In accordance with the Court-approved Plan of Allocation set forth in the Notice, the Claim referenced does not calculate to a Recognized Loss Amount due to certain deficiencies listed elsewhere in this communication, and therefore is not eligible to receive a distribution from the Net Settlement Fund.

How to Resolve: You can resolve this condition of ineligibility by resolving the other deficiencies listed in this communication.

PLEASE NOTE: Curing the other defects listed in this communication is an absolute requirement for the Claim to potentially calculate to a Recognized Loss Amount. The Claim must calculate to a Recognized Loss Amount under the Plan of Allocation for to be eligible to receive a distribution.

*Groupon Securities Settlement - Nominee Defect Instructions***•IS- Ineligible Security:**

The Claim contained one of more transactions that were not Groupon common stock.

How to Resolve: If one of the trades is, in fact, a trade in Groupon common stock, during the Class Period (from July 30, 2019, through February 18, 2020, inclusive) you must submit genuine and sufficient documentation for that transaction showing that it was an eligible security. Acceptable documentation includes securities brokers' confirmation slips, month- and year-end account statements, or similar documentation (self-generated documents are not acceptable).

PLEASE NOTE: If you fail to respond or, to the extent your response fails to cure the deficiency identified for a given transaction in the spreadsheet, the transaction(s) will be rejected, and the transaction(s) will not be considered in the calculation of your Claim's Recognized Loss Amount pursuant to the Plan of Allocation. Your Claim will still be processed to the extent otherwise eligible as a partial Claim if you had other valid transactions.

The specific transactions for which this information is required are listed on the next tab of the spreadsheet.

Part III: Deficient Transactions**Spread Sheet Layout**

	Field	Description	Use
Transactions Defective	ACCOUNT NUMBER	Account Number indicated in Original Filing	Internal
	CLAIM NUMBER	Claim number assigned	Internal
	CLAIM DATA ID	Assigned number to transaction	Internal
	SECURITY TYPE	Security – Common Stock	All Securities
	TRANSACTION TYPE	Transaction Type	All Securities
	TRANSACTION DATE	Date of Transaction	All Securities
	QUANTITY	Quantity of Shares	All Securities
	PRICE PER SHARE	Price paid per Share	All Securities
	TOTAL PRICE	Total Amount of Transaction	All Securities
	DEFECT CODE	Identifies deficiency in transaction	Internal
	CURRENCY	USD	Internal
	IGNORE/DELETE	If transaction should be ignored or if it should be deleted	All Securities

The third tab on the spreadsheet titled "Deficient Transactions" provides an opportunity for you to correct existing transactional information. Here is an example of when you would want to use this tab:

- The claim was deficient for BL – Trade Discrepancy and you want to update existing transaction information (trade date, transaction type, total shares).

Only columns D-I and L on this spreadsheet can be updated.

Please follow the parameters below when entering information on the "Deficient Transactions" tab:

<u>Field Name</u>	<u>Characters/Format</u>	<u>Required?</u>
Security Type	[Type of Security]	Yes

Groupon Securities Settlement - Nominee Defect Instructions

Transaction Type	P, R, S, D, U, B, UD P = Purchase R = Received S = Sale D = Delivered U = Ending (unsold) shares as of the close of trading on 05/20/2020 B = Beginning holdings as of the close of trading on 07/30/2019 UD = Calculated Balance Discrepancy (this is programmatically calculated to show if there are any balance issues with the transactions provided on the Claim)	Yes
Transaction Date	MM/DD/YYYY	Yes
Quantity	Numeric	Yes
Price Per Share	Numeric	Yes (for P and S)
Total Price	Numeric	Yes (for P and S)
Ignore / Delete	Leave blank = no change for transaction Delete = Delete transaction from filing. Transaction will be excluded from calculation and balance. Ignore = Transaction remains for balancing purposes, but the defect can be ignored.	

If you wish to add new transactions:

If you wish to add additional transaction information for any of the claims in your submission, please add this information on a new tab of the spreadsheet and label that tab "New Transactions." Here are some examples of when you would want to use a new tab:

- Your claim was defected for RC – Received Shares and you want to add original purchase transactions for the received transaction(s).
- Your claim was defective for BL – Transaction Discrepancy because you did not include unsold holdings. You need to add this quantity of shares to balance the claim.

Please make sure to add the account and claim number for the specific account you are adding transactions for; otherwise, we will not be able to add the transactions to the correct record.

Please follow the parameters below when entering information on a "New Transactions" tab:

<u>Field Name</u>	<u>Characters / Format</u>	<u>Required?</u>
Account Number	Alpha/Numeric	Yes
Claim Number	Numeric	Yes
Security Type	Common Stock	Yes
Transaction Type	P, R, S, D, U, B P = Purchase	Yes

Groupon Securities Settlement - Nominee Defect Instructions

R = Received

S = Sale

D = Delivered

U = Ending (unsold) shares as of the close of trading on 05/20/2020

B = Beginning holdings as of the close of trading on 07/30/2019

Transaction Date	MM/DD/YYYY	Yes
Quantity	Numeric	Yes
Price Per Share	Numeric	Yes (for P and S)
Total Price	Numeric	Yes (for P and S)

ACCOUNT NUMBER	CLAIM NUMBER	SUBMISSION NAME	CLAIM STATUS	ACCOUNT NAME	DEFICIENCY REASON 1	DEFICIENCY REASON 2	DEFICIENCY REASON 3	DEFICIENCY REASON 4	DEFICIENCY REASON 5
[REDACTED]	530001294	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001295	EMAIL C11	Denied	[REDACTED]	ZR				
[REDACTED]	530001296	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001298	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001299	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001300	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001301	EMAIL C11	Denied	[REDACTED] E	PO				
[REDACTED]	530001307	EMAIL C11	Denied	[REDACTED]	ZR				
[REDACTED]	530001308	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001310	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001311	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001312	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001313	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001314	EMAIL C11	Denied	[REDACTED] F	PO				
[REDACTED]	530001315	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001317	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001318	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001319	EMAIL C11	Denied	[REDACTED]	ZR				
[REDACTED]	530001320	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001321	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001324	EMAIL C11	Denied	[REDACTED]	ZR				
[REDACTED]	530001327	EMAIL C11	Denied	[REDACTED]	ZR				
[REDACTED]	530001328	EMAIL C11	Denied	[REDACTED]	ZR				
[REDACTED]	530001329	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001334	EMAIL C11	Denied	[REDACTED]	ZR				
[REDACTED]	530001335	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001338	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001339	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001340	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001341	EMAIL C11	Denied	[REDACTED]	PO		RC		
[REDACTED]	530001342	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001344	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001345	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001346	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001348	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001349	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001350	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001352	EMAIL C11	Duplicate	[REDACTED]	DP				
[REDACTED]	530001353	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001355	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001357	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001360	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001362	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001363	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001364	EMAIL C11	Denied	[REDACTED]	ZR				
[REDACTED]	530001365	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001366	EMAIL C11	Denied	[REDACTED]	ZR				
[REDACTED]	530001367	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001369	EMAIL C11	Incomplete	[REDACTED]	DV		RC		
[REDACTED]	530001370	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001371	EMAIL C11	Denied	[REDACTED]	PO		RC		
[REDACTED]	530001374	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001375	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001376	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001377	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001380	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001385	EMAIL C11	Denied	[REDACTED]	ZR				
[REDACTED]	530001386	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001387	EMAIL C11	Denied	[REDACTED]	PO				
[REDACTED]	530001389	EMAIL C11	Denied	[REDACTED]	ZR				

530001390 EMAIL C11	Denied		PO	
530001391 EMAIL C11	Denied		PO	RC
530001392 EMAIL C11	Denied		PO	
530001394 EMAIL C11	Denied		PO	
530001395 EMAIL C11	Denied		PO	
530001397 EMAIL C11	Denied		PO	
530001398 EMAIL C11	Denied		PO	
530001399 EMAIL C11	Denied		PO	
530001400 EMAIL C11	Denied		PO	
530001401 EMAIL C11	Denied		PO	
530001402 EMAIL C11	Denied		PO	
530001404 EMAIL C11	Denied		PO	
530001406 EMAIL C11	Denied		PO	RC
530001407 EMAIL C11	Denied		PO	
530001408 EMAIL C11	Denied		PO	
530001409 EMAIL C11	Denied		PO	
530001410 EMAIL C11	Denied		DV	ZR
530001411 EMAIL C11	Denied		PO	
530001413 EMAIL C11	Denied		ZR	
530001414 EMAIL C11	Denied		PO	
530001415 EMAIL C11	Denied		PO	
530001416 EMAIL C11	Denied		PO	
530001417 EMAIL C11	Denied		PO	
530001418 EMAIL C11	Denied		PO	
530001420 EMAIL C11	Denied		PO	
530001421 EMAIL C11	Denied		ZR	
530001422 EMAIL C11	Denied		PO	
530001423 EMAIL C11	Denied		PO	
530001424 EMAIL C11	Denied		PO	
530001426 EMAIL C11	Denied		PO	
530001428 EMAIL C11	Denied		PO	
530001429 EMAIL C11	Denied		PO	
530001430 EMAIL C11	Denied		PO	
530001431 EMAIL C11	Denied		PO	
530001432 EMAIL C11	Denied		PO	
530001433 EMAIL C11	Denied		PO	
530001434 EMAIL C11	Denied		PO	
530001435 EMAIL C11	Denied		PO	
530001436 EMAIL C11	Denied		PO	
530001437 EMAIL C11	Denied		PO	
530001438 EMAIL C11	Denied		PO	
530001439 EMAIL C11	Denied		PO	
530001441 EMAIL C11	Denied		PO	
530001442 EMAIL C11	Denied		PO	
530001443 EMAIL C11	Denied		PO	
530001444 EMAIL C11	Denied		PO	
530001445 EMAIL C11	Denied		PO	
530001446 EMAIL C11	Denied		PO	
530001448 EMAIL C11	Denied		PO	
530001449 EMAIL C11	Denied		PO	
530001450 EMAIL C11	Denied		PO	
530001452 EMAIL C11	Denied		PO	
530001453 EMAIL C11	Denied		PO	
530001454 EMAIL C11	Denied		PO	
530001455 EMAIL C11	Denied		PO	
530001456 EMAIL C11	Denied		PO	
530001457 EMAIL C11	Denied		PO	
530001458 EMAIL C11	Denied		PO	
530001459 EMAIL C11	Denied		PO	
530001461 EMAIL C11	Denied		PO	
530001463 EMAIL C11	Denied		PO	

530001464 EMAIL C11	Denied		PO	
530001467 EMAIL C11	Denied		PO	
530001468 EMAIL C11	Denied		PO	
530001469 EMAIL C11	Denied		PO	
530001470 EMAIL C11	Denied		PO	
530001471 EMAIL C11	Denied		PO	
530001474 EMAIL C11	Denied		PO	
530001475 EMAIL C11	Denied		ZR	
530001476 EMAIL C11	Denied		PO	
530001477 EMAIL C11	Denied		PO	RC
530001478 EMAIL C11	Denied		PO	
530001480 EMAIL C11	Denied		PO	
530001481 EMAIL C11	Denied		PO	
530001483 EMAIL C11	Denied		PO	
530001485 EMAIL C11	Denied		PO	
530001488 EMAIL C11	Denied		PO	
530001489 EMAIL C11	Denied		PO	
530001490 EMAIL C11	Denied		PO	
530001491 EMAIL C11	Denied		PO	
530001492 EMAIL C11	Denied		PO	
530001494 EMAIL C11	Denied		PO	
530001495 EMAIL C11	Denied		PO	
530001497 EMAIL C11	Denied		ZR	
530001498 EMAIL C11	Denied		ZR	
530001500 EMAIL C11	Denied		PO	
530001501 EMAIL C11	Denied		PO	
530001502 EMAIL C11	Denied		PO	
530001503 EMAIL C11	Denied		PO	
530001504 EMAIL C11	Denied		PO	
530001505 EMAIL C11	Denied		PO	
530001506 EMAIL C11	Denied		PO	
530001507 EMAIL C11	Denied		PO	
530001509 EMAIL C11	Denied		DV	PO
530001510 EMAIL C11	Denied		PO	
530001511 EMAIL C11	Denied		PO	
530001516 EMAIL C11	Denied		PO	
530001518 EMAIL C11	Denied		PO	
530001519 EMAIL C11	Denied		PO	
530001520 EMAIL C11	Denied		PO	

ACCOUNT NUMBER	CLAIM NUMBER	CLAIM DATA ID	SECURITY TYPE	TRANSACTION TYPE	TRANSACTION DATE	QUANTITY	PRICE PER SHARE	TOTAL PRICE	DEFECT CODE	CURRENCY	IGNORE/DELETE
	530001341	562831	Common Stock	R	01/02/2020	2165	0	0	RC	USD	
	530001369	562959	Common Stock	R	10/17/2019	1151800	0	0	RC	USD	
	530001369	562961	Common Stock	D	10/30/2019	529400	0	0	DV	USD	
	530001369	562962	Common Stock	D	10/30/2019	622400	0	0	DV	USD	
	530001369	562964	Common Stock	D	11/27/2019	273000	0	0	DV	USD	
	530001369	562966	Common Stock	R	12/18/2019	350000	0	0	RC	USD	
	530001369	562969	Common Stock	R	12/31/2019	6800	0	0	RC	USD	
	530001369	562970	Common Stock	D	01/02/2020	307200	0	0	DV	USD	
	530001369	562972	Common Stock	D	01/29/2020	42800	0	0	DV	USD	
	530001369	562974	Common Stock	D	02/20/2020	6800	0	0	DV	USD	
	530001369	562978	Common Stock	R	04/14/2020	6800	0	0	RC	USD	
	530001371	562985	Common Stock	R	05/01/2020	8939	0	0	RC	USD	
	530001391	563125	Common Stock	R	05/01/2020	11825	0	0	RC	USD	
	530001406	563213	Common Stock	R	01/02/2020	44900	0	0	RC	USD	
	530001410	563226	Common Stock	D	02/04/2020	17302	0	0	DV	USD	
	530001477	563486	Common Stock	R	10/30/2019	1800	0	0	RC	USD	
	530001509	563628	Common Stock	D	01/07/2020	288	0	0	DV	USD	
	530001509	563629	Common Stock	D	01/07/2020	288	0	0	DV	USD	

EXHIBIT D

EXHIBIT D-1
TIMELY ELIGIBLE CLAIMS

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
1	530002635	\$ 4,741,358.14
2	530000025	\$ 3,757,862.04
3	800000059	\$ 3,036,094.70
4	530000253	\$ 2,700,000.00
5	530002219	\$ 2,339,794.37
6	530001284	\$ 1,060,622.35
7	530001369	\$ 1,016,145.00
8	530002509	\$ 877,057.56
9	530000040	\$ 829,409.71
10	530001263	\$ 704,534.46
11	530000043	\$ 671,880.00
12	530000020	\$ 665,695.33
13	530002507	\$ 601,310.77
14	530002738	\$ 600,523.74
15	530001270	\$ 549,672.06
16	530002712	\$ 538,588.28
17	530001279	\$ 472,410.90
18	530001261	\$ 437,994.00
19	530002371	\$ 435,887.05
20	530002722	\$ 417,690.00
21	530003936	\$ 391,635.00
22	530001256	\$ 388,935.00
23	57	\$ 378,951.75
24	530003953	\$ 352,485.00
25	530000216	\$ 349,887.88
26	530001288	\$ 347,026.95
27	28	\$ 337,179.20
28	530003941	\$ 330,510.75
29	530001393	\$ 287,927.77
30	56	\$ 285,272.55
31	530000301	\$ 280,839.14
32	530003954	\$ 270,540.00
33	800000131	\$ 268,625.41
34	530001276	\$ 240,925.05

#	Claim Number	Recognized Loss
35	530002581	\$ 540.00
36	800000241	\$ 540.00
37	530002491	\$ 540.00
38	800000033	\$ 540.00
39	530002236	\$ 538.65
40	530000490	\$ 537.30
41	530002400	\$ 527.85
42	530002716	\$ 527.85
43	530000560	\$ 512.99
44	800000227	\$ 510.30
45	530000094	\$ 510.30
46	530000116	\$ 501.93
47	530001493	\$ 499.50
48	530001228	\$ 495.45
49	800000089	\$ 491.22
50	530000177	\$ 486.00
51	530000517	\$ 482.18
52	530000159	\$ 472.50
53	530001487	\$ 471.15
54	530001512	\$ 468.45
55	530002388	\$ 464.27
56	110	\$ 463.50
57	530000164	\$ 463.05
58	530000165	\$ 463.05
59	530000166	\$ 463.05
60	530002417	\$ 459.28
61	800000031	\$ 456.00
62	800000068	\$ 452.67
63	530000102	\$ 444.15
64	800000115	\$ 419.85
65	530000130	\$ 413.10
66	530000480	\$ 405.00
67	530002525	\$ 405.00
68	800000121	\$ 405.00

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
69	530002215	\$ 224,966.70
70	530001290	\$ 218,785.85
71	530003934	\$ 216,203.85
72	530001280	\$ 216,203.70
73	530003944	\$ 214,419.15
74	530002709	\$ 209,845.35
75	530000589	\$ 202,500.00
76	530002513	\$ 201,128.99
77	530003935	\$ 196,020.00
78	800000188	\$ 164,570.14
79	530000306	\$ 152,958.00
80	530000266	\$ 151,487.55
81	530000009	\$ 151,441.38
82	530002710	\$ 143,989.65
83	530000265	\$ 142,638.30
84	530000631	\$ 133,100.00
85	530002708	\$ 132,837.30
86	530003937	\$ 126,783.90
87	530001262	\$ 125,683.65
88	530002641	\$ 116,472.26
89	530002643	\$ 115,560.00
90	530001496	\$ 113,398.23
91	530001347	\$ 107,505.49
92	530001246	\$ 105,570.00
93	530002706	\$ 101,885.85
94	530002627	\$ 99,000.00
95	800000130	\$ 94,766.40
96	530000250	\$ 91,500.30
97	530001243	\$ 90,585.00
98	800000065	\$ 89,682.91
99	800000101	\$ 87,390.00
100	530001302	\$ 84,025.35
101	530002711	\$ 83,865.90
102	530002320	\$ 81,576.94

#	Claim Number	Recognized Loss
103	530002361	\$ 402.07
104	530000173	\$ 400.95
105	530000105	\$ 394.05
106	530002452	\$ 386.10
107	530000323	\$ 380.72
108	530002534	\$ 377.00
109	530002373	\$ 374.22
110	530001460	\$ 369.90
111	530002393	\$ 367.59
112	530002252	\$ 367.20
113	530000126	\$ 366.60
114	800000049	\$ 361.62
115	530000111	\$ 357.78
116	530002436	\$ 357.75
117	530002394	\$ 353.49
118	530000640	\$ 353.19
119	530000184	\$ 348.00
120	530000156	\$ 346.02
121	530001427	\$ 345.60
122	530000098	\$ 334.11
123	530000414	\$ 332.36
124	70	\$ 329.20
125	530000566	\$ 328.41
126	530000574	\$ 313.56
127	530001451	\$ 310.50
128	530000618	\$ 305.37
129	530001517	\$ 292.95
130	800000243	\$ 290.00
131	530002410	\$ 288.03
132	530000436	\$ 286.20
133	530001333	\$ 282.15
134	18	\$ 279.45
135	530002607	\$ 276.52
136	530000562	\$ 276.00

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
137	530001258	\$ 81,036.45
138	530000232	\$ 80,126.55
139	530002660	\$ 75,870.00
140	530001330	\$ 75,465.00
141	530001336	\$ 74,526.75
142	530001238	\$ 73,754.55
143	530000285	\$ 73,460.80
144	530000148	\$ 71,000.00
145	530002642	\$ 69,947.55
146	530000049	\$ 69,258.78
147	530001287	\$ 67,610.77
148	530000277	\$ 64,858.05
149	38	\$ 64,250.00
150	530000302	\$ 63,646.00
151	530002231	\$ 62,310.60
152	530001325	\$ 60,605.95
153	530001282	\$ 59,599.74
154	530002232	\$ 59,153.44
155	530001239	\$ 58,892.40
156	530001425	\$ 57,939.63
157	530000297	\$ 56,186.00
158	530000307	\$ 54,270.00
159	530002351	\$ 53,399.25
160	530002323	\$ 53,009.04
161	800000212	\$ 52,650.00
162	530000269	\$ 51,743.11
163	530000257	\$ 50,746.50
164	530000305	\$ 50,037.16
165	530002352	\$ 48,195.00
166	530002614	\$ 47,881.80
167	530001251	\$ 46,678.10
168	530000303	\$ 46,288.00
169	530001254	\$ 46,109.33
170	530001368	\$ 44,827.90

#	Claim Number	Recognized Loss
171	530000154	\$ 275.40
172	530000401	\$ 274.61
173	530000157	\$ 271.35
174	530002392	\$ 270.94
175	800000195	\$ 270.00
176	530002701	\$ 270.00
177	800000011	\$ 270.00
178	800000080	\$ 270.00
179	47	\$ 269.00
180	530000387	\$ 267.53
181	800000004	\$ 265.00
182	530000556	\$ 259.53
183	530000445	\$ 257.07
184	530001419	\$ 256.54
185	530002399	\$ 255.80
186	530000433	\$ 255.73
187	530001515	\$ 253.80
188	530000567	\$ 252.47
189	530000581	\$ 252.02
190	530000488	\$ 250.40
191	530000113	\$ 245.70
192	530001447	\$ 243.00
193	530000319	\$ 241.87
194	530000487	\$ 241.86
195	800000110	\$ 238.95
196	530001473	\$ 236.25
197	530001359	\$ 234.74
198	530002495	\$ 234.60
199	530002274	\$ 232.32
200	530002408	\$ 229.64
201	530002426	\$ 227.60
202	530000280	\$ 226.46
203	530000557	\$ 219.03
204	530000594	\$ 217.22

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
205	530000225	\$ 42,930.00
206	800000003	\$ 39,795.80
207	530002183	\$ 38,279.07
208	530001281	\$ 37,978.20
209	530000304	\$ 37,772.01
210	530001266	\$ 37,599.52
211	530001465	\$ 37,069.26
212	530001260	\$ 35,029.42
213	530002663	\$ 34,425.00
214	530002486	\$ 34,272.00
215	530000141	\$ 33,998.40
216	530002720	\$ 32,656.11
217	52	\$ 31,050.00
218	800000051	\$ 30,881.82
219	530003947	\$ 30,067.50
220	530000310	\$ 29,192.50
221	800000213	\$ 28,350.00
222	530002348	\$ 28,025.28
223	530001373	\$ 27,606.00
224	800000182	\$ 27,000.00
225	77	\$ 27,000.00
226	530002357	\$ 26,807.98
227	530002637	\$ 26,371.68
228	530000624	\$ 26,055.00
229	530002230	\$ 26,038.80
230	530002612	\$ 24,840.00
231	530000505	\$ 23,844.88
232	530001484	\$ 23,627.70
233	530000243	\$ 23,357.70
234	530002721	\$ 22,989.15
235	530002229	\$ 22,697.55
236	530000246	\$ 21,047.85
237	800000278	\$ 20,774.80
238	530002221	\$ 20,540.67

#	Claim Number	Recognized Loss
239	800000035	\$ 217.00
240	530000509	\$ 216.30
241	530000418	\$ 216.00
242	530000214	\$ 214.63
243	530000447	\$ 213.64
244	530002648	\$ 209.25
245	530002395	\$ 207.46
246	530000133	\$ 203.85
247	530002673	\$ 202.00
248	530002412	\$ 201.44
249	530002413	\$ 201.44
250	530000002	\$ 201.15
251	530000004	\$ 201.15
252	530000005	\$ 201.15
253	530000006	\$ 201.15
254	530000007	\$ 201.15
255	530002304	\$ 199.32
256	530000003	\$ 198.45
257	530002310	\$ 198.42
258	530002433	\$ 198.42
259	530000289	\$ 195.80
260	530000400	\$ 192.34
261	530000595	\$ 191.00
262	530000554	\$ 189.00
263	530002406	\$ 187.32
264	530001466	\$ 185.92
265	530001267	\$ 183.48
266	530002669	\$ 182.25
267	530000563	\$ 181.22
268	530000179	\$ 180.90
269	800000072	\$ 179.55
270	530000332	\$ 175.50
271	530000099	\$ 175.50
272	530002415	\$ 173.22

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
273	530002717	\$ 19,843.65
274	530002625	\$ 19,620.00
275	800000006	\$ 19,200.00
276	530000311	\$ 18,577.57
277	530002234	\$ 18,248.21
278	530002718	\$ 18,142.65
279	530000075	\$ 18,080.55
280	530001247	\$ 17,955.00
281	800000061	\$ 17,701.20
282	530000230	\$ 17,699.85
283	530002225	\$ 17,255.86
284	530001245	\$ 16,065.00
285	530001361	\$ 15,520.95
286	530001286	\$ 15,392.70
287	530001440	\$ 14,898.68
288	530000090	\$ 14,744.70
289	530002540	\$ 14,196.72
290	800000079	\$ 13,944.90
291	530001252	\$ 13,905.00
292	800000281	\$ 13,772.45
293	530001268	\$ 13,690.02
294	530002719	\$ 13,615.51
295	530000338	\$ 13,500.00
296	530000453	\$ 13,500.00
297	530002650	\$ 13,500.00
298	800000132	\$ 13,500.00
299	800000005	\$ 13,500.00
300	800000236	\$ 13,454.62
301	530001381	\$ 12,959.90
302	800000069	\$ 12,840.00
303	800000205	\$ 12,801.31
304	530001233	\$ 12,625.20
305	530002350	\$ 12,420.00
306	530001240	\$ 12,285.00

#	Claim Number	Recognized Loss
307	530001372	\$ 172.13
308	530000008	\$ 171.11
309	530000564	\$ 170.30
310	530000132	\$ 166.05
311	530000419	\$ 164.70
312	530000001	\$ 164.69
313	530000324	\$ 164.41
314	530000134	\$ 162.26
315	530000114	\$ 162.00
316	530002375	\$ 160.65
317	530001255	\$ 156.60
318	530000644	\$ 155.10
319	530000570	\$ 154.62
320	530002396	\$ 153.73
321	530000643	\$ 151.93
322	530002418	\$ 151.08
323	530000097	\$ 149.85
324	530000100	\$ 149.85
325	530000571	\$ 148.94
326	530000287	\$ 148.50
327	530000642	\$ 146.66
328	530000578	\$ 146.41
329	530002390	\$ 146.04
330	530000336	\$ 144.45
331	530000612	\$ 144.45
332	530000639	\$ 143.43
333	530002387	\$ 143.02
334	530000611	\$ 141.75
335	530000356	\$ 140.77
336	530000106	\$ 137.70
337	530000333	\$ 136.74
338	530002454	\$ 136.35
339	530000178	\$ 136.35
340	530002209	\$ 136.35

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
341	530001382	\$ 12,255.30
342	530000247	\$ 12,185.58
343	530001405	\$ 12,070.35
344	530000091	\$ 12,001.86
345	530002492	\$ 11,562.00
346	530000050	\$ 11,516.85
347	530000456	\$ 11,454.75
348	530001337	\$ 11,380.07
349	530001379	\$ 11,055.25
350	530001237	\$ 10,948.50
351	530001322	\$ 10,260.00
352	530002439	\$ 9,652.50
353	530002328	\$ 9,628.91
354	530002487	\$ 9,525.00
355	530002657	\$ 9,381.15
356	530000226	\$ 9,045.00
357	530002493	\$ 8,932.00
358	530002494	\$ 8,932.00
359	530001351	\$ 8,923.50
360	530001229	\$ 8,805.41
361	530002228	\$ 8,775.00
362	530001316	\$ 8,532.00
363	530000309	\$ 8,484.00
364	800000074	\$ 8,100.00
365	800000048	\$ 8,066.25
366	80	\$ 8,040.00
367	530001241	\$ 7,830.00
368	530002707	\$ 7,615.35
369	530001273	\$ 7,595.10
370	530001274	\$ 7,576.20
371	530000000	\$ 7,547.70
372	530001499	\$ 7,312.95
373	530001272	\$ 7,087.15
374	530002318	\$ 7,032.15

#	Claim Number	Recognized Loss
375	530002554	\$ 135.00
376	530002597	\$ 135.00
377	530002702	\$ 135.00
378	74	\$ 135.00
379	800000103	\$ 135.00
380	800000083	\$ 135.00
381	800000041	\$ 135.00
382	94	\$ 134.58
383	530000329	\$ 134.56
384	46	\$ 133.03
385	530000561	\$ 126.17
386	530000119	\$ 125.66
387	530000511	\$ 124.50
388	530000407	\$ 124.20
389	530000559	\$ 123.54
390	530002523	\$ 122.85
391	530000282	\$ 122.85
392	530002286	\$ 121.50
393	530000515	\$ 121.10
394	530000614	\$ 118.80
395	530002453	117.4500
396	530002303	114.7500
397	530000320	113.3119
398	530002409	111.7992
399	530000107	110.7
400	530000327	109.08
401	530001269	109.06
402	530002419	108.7776
403	530000069	108
404	530000410	107.6202
405	530000465	106.2857
406	530002391	104.7488
407	530000468	103.95
408	530000393	103.67

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
409	530001230	\$ 6,939.00
410	530002714	\$ 6,932.43
411	530002595	\$ 6,909.30
412	800000261	\$ 6,850.00
413	530001304	\$ 6,819.84
414	530002263	\$ 6,750.00
415	530002521	\$ 6,750.00
416	530002665	\$ 6,750.00
417	111	\$ 6,750.00
418	530002305	\$ 6,558.10
419	530001253	\$ 6,056.37
420	530000241	\$ 5,973.53
421	530001326	\$ 5,972.90
422	530001244	\$ 5,805.00
423	530002227	\$ 5,805.00
424	530001530	\$ 5,755.00
425	530000455	\$ 5,570.10
426	800000076	\$ 5,563.82
427	800000024	\$ 5,400.00
428	800000120	\$ 5,337.45
429	530000115	\$ 5,201.55
430	530002301	\$ 5,184.00
431	530000233	\$ 4,839.00
432	530002238	\$ 4,752.00
433	530000252	\$ 4,710.15
434	530000193	\$ 4,676.40
435	530001358	\$ 4,619.70
436	530001356	\$ 4,575.15
437	530002713	\$ 4,540.20
438	530002224	\$ 4,530.60
439	49	\$ 4,500.00
440	530002260	\$ 4,401.00
441	530001482	\$ 4,387.50
442	530002715	\$ 4,271.40

#	Claim Number	Recognized Loss
443	530000413	102.6
444	530000545	102.6
445	530000466	101.1262
446	530000409	99.9
447	530000346	97.0692
448	530000580	95.3143
449	530000388	95.0981
450	530000636	94.62
451	530000565	92.4077
452	530000532	90.8055
453	530002389	90.4932
454	530000573	90.2684
455	530000558	88.8074
456	530000364	87.904
457	530000569	87.612
458	530000354	85.3279
459	800000098	84.375
460	530000318	84.2062
461	530000359	81.405
462	530000377	81.0261
463	530000358	79.7087
464	530000582	79.5773
465	530000616	78.08
466	530000357	77.5249
467	530000435	76.95
468	530000417	76.9089
469	530000117	75.6
470	530000129	74.25
471	530000494	72.9
472	530000489	71.94
473	530000045	71.55
474	530000613	71.12
475	530000437	70.2
476	530000540	69.6934

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
477	530000606	\$ 4,050.00
478	530000609	\$ 4,050.00
479	530002591	\$ 4,050.00
480	89	\$ 4,050.00
481	800000078	\$ 4,050.00
482	800000055	\$ 4,050.00
483	800000042	\$ 4,050.00
484	530001232	\$ 3,800.61
485	530002210	\$ 3,715.20
486	530001257	\$ 3,700.75
487	800000063	\$ 3,675.00
488	800000276	\$ 3,604.92
489	36	\$ 3,591.32
490	530000268	\$ 3,570.75
491	530001285	\$ 3,461.40
492	530001259	\$ 3,389.85
493	800000251	\$ 3,383.94
494	800000123	\$ 3,375.00
495	800000102	\$ 3,263.76
496	800000054	\$ 3,206.22
497	530001479	\$ 3,181.85
498	530001514	\$ 3,153.37
499	800000189	\$ 3,099.42
500	530002489	\$ 3,037.50
501	530000136	\$ 3,011.85
502	800000287	\$ 2,934.70
503	800000221	\$ 2,868.75
504	530002631	\$ 2,855.25
505	800000086	\$ 2,835.00
506	800000125	\$ 2,799.90
507	530000110	\$ 2,752.65
508	530000473	\$ 2,700.00
509	530000534	\$ 2,700.00
510	530000535	\$ 2,700.00

#	Claim Number	Recognized Loss
511	530000386	68.6513
512	530000533	68.6098
513	530000355	68.4089
514	530000461	68.3045
515	530000579	68.0984
516	530000576	67.9558
517	800000181	67.7
518	530000481	67.5
519	530000528	67.5
520	530000637	67.5
521	530002259	67.5
522	530002312	67.5
523	530002600	67.5
524	65	67.5
525	800000090	67.5
526	88	67.5
527	800000134	66.8
528	530000493	66.15
529	530000495	66.15
530	530000496	66.15
531	530000591	66.011
532	530000449	66
533	530000440	65.52
534	530000442	64.8
535	530000443	64.8
536	530000549	64.8
537	530000344	64.7478
538	530000317	64.3106
539	530000544	64.26
540	530000123	64.02
541	530000638	63.5525
542	530000441	63.45
543	530000620	63.45
544	530000621	63.45

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
545	800000176	\$ 2,700.00
546	800000085	\$ 2,700.00
547	800000036	\$ 2,700.00
548	122	\$ 2,700.00
549	530000399	\$ 2,565.00
550	530002290	\$ 2,535.30
551	530000520	\$ 2,481.00
552	800000126	\$ 2,467.77
553	530002344	\$ 2,439.05
554	800000096	\$ 2,380.00
555	530001275	\$ 2,314.81
556	530001306	\$ 2,312.55
557	530002582	\$ 2,305.00
558	530001388	\$ 2,304.45
559	83	\$ 2,293.50
560	530002555	\$ 2,281.50
561	530002556	\$ 2,281.50
562	530002557	\$ 2,281.50
563	530002558	\$ 2,281.50
564	800000109	\$ 2,200.00
565	530001293	\$ 2,122.05
566	6	\$ 2,025.00
567	530001513	\$ 2,018.25
568	530002359	\$ 1,991.60
569	800000277	\$ 1,985.43
570	530000288	\$ 1,957.50
571	530002638	\$ 1,950.75
572	800000116	\$ 1,826.40
573	800000093	\$ 1,789.81
574	800000014	\$ 1,758.50
575	530001271	\$ 1,744.94
576	530001354	\$ 1,741.50
577	530001309	\$ 1,675.42
578	530001472	\$ 1,656.45

#	Claim Number	Recognized Loss
579	530000622	63.45
580	530000623	63.45
581	530000645	63.45
582	530000434	62.72
583	530000275	62.51
584	530000568	61.5637
585	530000572	61.3284
586	530000392	60.6
587	530000555	60.32
588	530000492	60.27
589	530000548	60.1974
590	530000397	60.085
591	530000395	59.995
592	530000615	58.8
593	530000541	58.41
594	800000038	58.05
595	530000518	57.1753
596	530000633	57.12
597	530000430	56.445
598	530000491	56.445
599	530000429	56
600	530000438	55.46
601	530000404	55.44
602	530002264	55.35
603	530000459	54.75
604	530000416	53.6787
605	530000421	52.65
606	530000405	52.51
607	530000406	52.51
608	530000543	52.49
609	530000546	52.02
610	530000428	51.87
611	530000374	51.7019
612	530000420	51.3

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
613	530002630	\$ 1,629.45
614	530001332	\$ 1,620.00
615	530000108	\$ 1,600.72
616	530000174	\$ 1,557.20
617	800000106	\$ 1,552.50
618	530000042	\$ 1,512.00
619	530000222	\$ 1,508.09
620	50	\$ 1,485.00
621	800000097	\$ 1,485.00
622	530001303	\$ 1,455.30
623	530002691	\$ 1,436.40
624	800000062	\$ 1,424.88
625	530000104	\$ 1,424.25
626	530001305	\$ 1,416.15
227	530001508	\$ 1,404.00
628	32	\$ 1,396.35
629	530002267	\$ 1,395.90
630	800000039	\$ 1,377.00
631	530002512	\$ 1,374.30
632	530000160	\$ 1,370.25
633	33	\$ 1,350.00
634	530000474	\$ 1,350.00
635	530000475	\$ 1,350.00
636	530000476	\$ 1,350.00
637	530000482	\$ 1,350.00
638	530002550	\$ 1,350.00
639	530002587	\$ 1,350.00
640	800000215	\$ 1,350.00
641	800000064	\$ 1,350.00
642	530000077	\$ 1,344.60
643	92	\$ 1,327.50
644	530000469	\$ 1,290.00
645	530001378	\$ 1,275.50
646	800000007	\$ 1,270.00

#	Claim Number	Recognized Loss
647	530000255	48.5
648	530000542	48.4272
649	530002606	48.23
650	530000586	46.76
651	530000427	46.61
652	800000084	46
653	800000009	45.9
654	530000513	44.785
655	530000651	44.0088
656	530000516	43.2
657	530000521	43.2
658	530002467	41.85
659	530002347	41.85
660	530000371	41.839
661	530002465	41.8
662	530000439	41.61
663	530000510	40.7293
664	530000067	40.5
665	530000610	39.73
666	800000099	37.24
667	530000385	36.8568
668	530000362	36.153
669	530000641	34.1619
670	530000486	33.6858
671	530000499	31.5474
672	800000091	29.7
673	530000627	29.2079
674	530000655	29.0058
675	530000603	27
676	530000604	27
677	530000654	26.5053
678	800000113	26
679	800000138	23.5192
680	800000118	22.95

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
681	530002671	\$ 1,267.65
682	530002261	\$ 1,249.50
683	530002497	\$ 1,249.50
684	530001343	\$ 1,192.05
685	90	\$ 1,188.00
686	530002262	\$ 1,186.50
687	530002496	\$ 1,186.50
688	530002416	\$ 1,176.29
689	530001331	\$ 1,147.50
690	530002266	\$ 1,136.70
691	530000331	\$ 1,131.30
692	800000225	\$ 1,109.70
693	530000529	\$ 1,094.03
694	37	\$ 1,085.00
695	530002524	\$ 1,080.00
696	530000292	\$ 1,080.00
697	530002674	\$ 1,080.00
698	530002488	\$ 1,080.00
699	44	\$ 1,069.94
700	530000523	\$ 1,020.00
701	530000176	\$ 1,010.24
702	530000162	\$ 999.00
703	530002265	\$ 987.36
704	530000155	\$ 976.05
705	530001383	\$ 972.00
706	25	\$ 966.79
707	800000107	\$ 943.70
708	530000629	\$ 931.67
709	530002633	\$ 915.37
710	530000472	\$ 892.50
711	530001231	\$ 870.75
712	530002270	\$ 854.55
713	530000630	\$ 845.14
714	530000175	\$ 843.75

#	Claim Number	Recognized Loss
715	530000538	22.7265
716	530000348	22.5922
717	800000226	21.4704
718	530000464	21.2193
719	530000376	19.6233
720	530000425	17.8149
721	530000477	17.7514
722	530000575	17.5224
723	530000343	17.3866
724	530000380	17.294
725	530000370	16.8927
726	530000602	16.0476
727	530000382	15.8117
728	530000647	15.7971
729	530000462	14.9915
730	530000402	14.2485
731	800000179	13.5
732	800000141	13.5
733	530000340	13.338
734	530000379	12.5517
735	530002385	12.2
736	530000363	12.15
737	530000596	11.1771
738	530000361	10.8
739	530000502	10.1423
740	530000656	10.0694
741	530000341	9.701
742	530000512	9.6314
743	530000424	9.45
744	530000127	9.45
745	530000351	9.3738
746	530000347	8.8167
747	530000483	8.6933
748	530000373	8.5509

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
749	530001412	\$ 843.75
750	530002308	\$ 834.57
751	530001396	\$ 823.90
752	530001323	\$ 801.90
753	530000095	\$ 800.55
754	530001384	\$ 800.55
755	530002469	\$ 766.66
756	530002411	\$ 757.41
757	530000163	\$ 747.90
758	800000246	\$ 742.50
759	530000120	\$ 729.00
760	530002583	\$ 727.65
761	530000150	\$ 721.11
762	530000271	\$ 712.80
763	530001403	\$ 711.45
764	530002321	\$ 692.55
765	800000284	\$ 684.99
766	530000321	\$ 684.76
767	530000625	\$ 680.40
768	530000626	\$ 677.70
769	530000389	\$ 675.00
770	530000450	\$ 675.00
771	67	\$ 675.00
772	530002398	\$ 672.36
773	530000325	\$ 670.86
774	800000119	\$ 669.72
775	800000233	\$ 664.20
776	100	\$ 661.45
777	530001486	\$ 656.60
778	530002299	\$ 653.79
779	530002598	\$ 652.50
780	530000169	\$ 649.35
781	8	\$ 627.50
782	530000451	\$ 623.65

#	Claim Number	Recognized Loss
783	530000514	8.1
784	530000536	8.0487
785	530000577	7.7833
786	530000381	6.9176
787	530000345	6.8901
788	530002464	6.75
789	800000250	6.75
790	530000326	5.694
791	530000506	5.4126
792	530000369	5.4
793	530000659	5.3055
794	530000593	5.1699
795	530002451	5.0618
796	530000349	5.0505
797	530000653	4.6812
798	530000375	4.3235
799	530000383	4.3235
800	530000384	4.0755
801	530000463	4.05
802	530000657	3.901
803	530000460	3.8664
804	530000648	3.6316
805	530000649	3.5505
806	530000372	3.4588
807	530000652	3.1208
808	530000537	2.9163
809	530000501	2.725
810	530000454	2.708
811	800000191	2.68
812	530000608	2.1505
813	530000632	2.0884
814	530000601	1.8603
815	530000650	1.5246
816	530000322	1.35

Groupon Securities Settlement
Timely Eligible Claims
Exhibit D-1

#	Claim Number	Recognized Loss
817	530002490	\$ 621.00
818	530002254	\$ 613.28
819	800000104	\$ 607.50
820	530002432	\$ 596.20
821	530002241	\$ 589.95
822	530001297	\$ 589.95
823	530000264	\$ 585.90
824	530002255	\$ 568.65
825	530002610	\$ 568.37
826	530000446	\$ 560.25
827	530000273	\$ 546.75
828	530000272	\$ 544.05

#	Claim Number	Recognized Loss
829	530000539	1.35
830	800000267	1.35
831	800000245	1.35
832	800000234	1.35
833	800000160	1.35
834	800000034	1.35
835	62	1.35
836	800000001	1.32
837	530000658	1.1703
838	530000378	0.8647
839	530000500	0.5901
840	530000485	0.5501
841	530000088	0.189
	Total	\$ 40,223,379.76

EXHIBIT D-2
LATE BUT OTHERWISE ELIGIBLE
CLAIMS

Groupon Securities Settlement
Late But Otherwise Eligible Claims
Exhibit D-2

#	Claim Number	Recognized Loss
1	530003694	\$ 5,177,831.14
2	530003695	\$ 1,665,936.98
3	530003697	\$ 1,224,360.11
4	530003956	\$ 1,194,196.50
5	530003309	\$ 1,029,040.11
6	530002745	\$ 996,423.69
7	530003696	\$ 900,402.69
8	530002750	\$ 814,774.19
9	530003268	\$ 785,060.76
10	530002748	\$ 661,608.90
11	530003287	\$ 624,678.75
12	530003894	\$ 419,749.29
13	530002744	\$ 345,070.35
14	530002747	\$ 314,138.20
15	530003225	\$ 241,070.85
16	530003783	\$ 236,368.91
17	530003586	\$ 233,787.38
18	530003235	\$ 212,573.82
19	530003304	\$ 169,481.12
20	530003215	\$ 165,697.65
21	530003587	\$ 160,047.82
22	530003243	\$ 154,745.07
23	530003547	\$ 151,527.56
24	530003305	\$ 146,480.40
25	530003688	\$ 135,731.73
26	530003388	\$ 122,323.56
27	530003902	\$ 104,305.19
28	530003491	\$ 97,988.72
29	530003269	\$ 95,703.19
30	530003307	\$ 94,610.70
31	530003851	\$ 94,113.90
32	530003296	\$ 92,909.70
33	530003850	\$ 75,851.10
34	530003302	\$ 66,602.25

#	Claim Number	Recognized Loss
35	530003088	\$ 403.25
36	530002890	\$ 398.25
37	530003061	\$ 397.80
38	530003769	\$ 378.51
39	530002965	\$ 367.54
40	530002975	\$ 353.70
41	530002913	\$ 342.56
42	530003931	\$ 325.35
43	530003792	\$ 310.50
44	530002940	\$ 307.80
45	530003111	\$ 293.15
46	530003572	\$ 284.63
47	530003071	\$ 270.00
48	530003563	\$ 270.00
49	530003636	\$ 270.00
50	530002886	\$ 191.36
51	530002990	\$ 180.16
52	530003038	\$ 177.53
53	800000290	\$ 176.94
54	530002953	\$ 173.95
55	530002873	\$ 172.61
56	530002755	\$ 166.73
57	530002812	\$ 164.35
58	530003026	\$ 162.00
59	530003055	\$ 157.08
60	530002892	\$ 156.60
61	530003178	\$ 155.25
62	530003190	\$ 153.90
63	530002993	\$ 151.20
64	530003034	\$ 150.86
65	530003556	\$ 143.37
66	530002935	\$ 141.75
67	530003052	\$ 141.75
68	530003014	\$ 135.00

Groupon Securities Settlement
Late But Otherwise Eligible Claims
Exhibit D-2

#	Claim Number	Recognized Loss
69	530002749	\$ 65,338.35
70	530002752	\$ 63,143.01
71	530003521	\$ 61,272.15
72	530003445	\$ 57,510.00
73	530003210	\$ 54,391.70
74	530003217	\$ 53,915.00
75	530003689	\$ 53,048.25
76	530003203	\$ 52,224.40
77	530003582	\$ 50,795.20
78	530003691	\$ 50,391.45
79	530003725	\$ 46,751.74
80	530003955	\$ 44,023.10
81	530003298	\$ 43,406.55
82	530003659	\$ 40,071.52
83	530002741	\$ 39,766.00
84	530003874	\$ 38,542.74
85	530002133	\$ 38,484.45
86	530003836	\$ 33,583.95
87	530003828	\$ 33,415.20
88	530003219	\$ 33,159.04
89	530003604	\$ 31,744.53
90	530003437	\$ 31,333.50
91	530003241	\$ 30,627.57
92	530003293	\$ 30,476.25
93	530003292	\$ 29,205.90
94	530003483	\$ 29,064.28
95	530003687	\$ 28,636.02
96	530003775	\$ 28,340.00
97	530003257	\$ 27,540.00
98	530003550	\$ 27,506.49
99	530003583	\$ 26,903.96
100	530003549	\$ 24,107.47
101	530003211	\$ 23,814.85
102	530003285	\$ 23,794.36

#	Claim Number	Recognized Loss
103	530003216	\$ 135.00
104	530003438	\$ 135.00
105	530003819	\$ 135.00
106	530003119	\$ 134.50
107	530003196	\$ 129.60
108	530003644	\$ 129.00
109	530003098	\$ 128.25
110	530003349	\$ 128.25
111	530003657	\$ 124.52
112	530002962	\$ 122.18
113	530003059	\$ 121.50
114	530003714	\$ 121.50
115	530003089	\$ 118.30
116	530003656	\$ 117.16
117	530002859	\$ 111.00
118	530003027	\$ 110.70
119	530003069	\$ 110.70
120	530002871	\$ 109.35
121	530002909	\$ 109.06
122	530003120	\$ 108.00
123	530003121	\$ 108.00
124	530003193	\$ 106.05
125	530003004	\$ 105.17
126	530002905	\$ 101.28
127	530003480	\$ 98.55
128	530002955	\$ 90.45
129	530002949	\$ 90.26
130	530002867	\$ 88.76
131	530002976	\$ 88.76
132	530003013	\$ 88.21
133	530003060	\$ 87.75
134	530003128	\$ 87.75
135	530003144	\$ 87.08
136	530002822	\$ 85.50

Groupon Securities Settlement
Late But Otherwise Eligible Claims
Exhibit D-2

#	Claim Number	Recognized Loss
137	530003684	\$ 23,698.13
138	530003230	\$ 21,285.45
139	530003379	\$ 21,080.25
140	530003218	\$ 20,579.40
141	530003685	\$ 20,350.40
142	530003589	\$ 20,258.96
143	530003220	\$ 19,904.40
144	530003761	\$ 18,307.35
145	530003313	\$ 18,292.43
146	530003490	\$ 17,948.25
147	530003584	\$ 17,583.95
148	530003206	\$ 17,394.37
149	530003957	\$ 16,922.00
150	530003303	\$ 16,660.17
151	530003909	\$ 16,601.88
152	530003212	\$ 16,129.13
153	530003922	\$ 16,010.06
154	530003700	\$ 15,930.00
155	530003875	\$ 15,720.14
156	530003653	\$ 15,474.64
157	530003340	\$ 15,470.80
158	530003900	\$ 14,605.84
159	530003306	\$ 14,601.60
160	530003387	\$ 14,600.91
161	530003505	\$ 13,500.00
162	530003911	\$ 12,619.80
163	530003397	\$ 12,147.30
164	530003213	\$ 11,750.93
165	530003683	\$ 11,217.08
166	530003495	\$ 9,987.92
167	530003564	\$ 9,747.36
168	530003876	\$ 9,719.71
169	530003308	\$ 9,105.75
170	530003920	\$ 8,464.50

#	Claim Number	Recognized Loss
171	530003007	\$ 82.08
172	530003066	\$ 81.24
173	530002835	\$ 81.22
174	530002898	\$ 81.00
175	530002945	\$ 81.00
176	530002973	\$ 79.65
177	530002845	\$ 76.88
178	530003028	\$ 74.25
179	530003056	\$ 74.25
180	530002969	\$ 72.90
181	530003084	\$ 72.90
182	530002864	\$ 72.50
183	530002766	\$ 72.15
184	530003158	\$ 70.85
185	530002848	\$ 70.54
186	530002811	\$ 67.50
187	530003182	\$ 67.50
188	530003202	\$ 66.81
189	530002960	\$ 63.79
190	530003205	\$ 63.63
191	530003702	\$ 61.10
192	530003101	\$ 60.75
193	530003189	\$ 60.75
194	530003755	\$ 60.50
195	530002794	\$ 58.58
196	530003738	\$ 58.25
197	530002868	\$ 56.03
198	530003054	\$ 55.85
199	530003806	\$ 54.69
200	530002831	\$ 54.00
201	530002834	\$ 54.00
202	530002932	\$ 54.00
203	530003051	\$ 54.00
204	530003148	\$ 54.00

Groupon Securities Settlement
Late But Otherwise Eligible Claims
Exhibit D-2

#	Claim Number	Recognized Loss
205	530003301	\$ 8,050.90
206	530003966	\$ 7,782.19
207	530003915	\$ 7,734.42
208	530003548	\$ 6,681.45
209	530002908	\$ 6,473.25
210	530003765	\$ 6,400.00
211	530003795	\$ 6,298.73
212	530003496	\$ 6,195.62
213	530003017	\$ 6,160.58
214	530003018	\$ 6,160.56
215	530003019	\$ 6,160.56
216	530003020	\$ 6,153.34
217	530003320	\$ 6,075.00
218	530003492	\$ 5,950.46
219	530003838	\$ 5,373.63
220	530003275	\$ 5,134.72
221	530003690	\$ 5,061.15
222	530003585	\$ 4,996.94
223	800000298	\$ 4,725.00
224	530003744	\$ 4,725.00
225	530003234	\$ 3,735.45
226	530003896	\$ 3,354.75
227	530003297	\$ 3,037.50
228	530003443	\$ 2,889.00
229	530003411	\$ 2,888.08
230	530003208	\$ 2,851.64
231	530003204	\$ 2,776.61
232	530003558	\$ 2,772.89
233	530003421	\$ 2,758.80
234	84	\$ 2,659.90
235	530002919	\$ 2,635.24
236	530003845	\$ 2,349.20
237	530003513	\$ 2,346.30
238	530003680	\$ 2,295.00

#	Claim Number	Recognized Loss
239	530003173	\$ 54.00
240	530003107	\$ 49.95
241	530003048	\$ 49.61
242	530003102	\$ 49.20
243	530002816	\$ 48.50
244	530002810	\$ 47.25
245	530003383	\$ 47.25
246	530003133	\$ 42.25
247	530002877	\$ 42.19
248	530002964	\$ 41.85
249	530002921	\$ 41.18
250	530002790	\$ 40.95
251	530002833	\$ 40.50
252	530002838	\$ 40.50
253	530002915	\$ 40.50
254	530002931	\$ 40.50
255	530003011	\$ 39.38
256	530003073	\$ 37.80
257	530003023	\$ 37.46
258	530002795	\$ 33.75
259	530002912	\$ 33.75
260	530003105	\$ 33.75
261	530002761	\$ 31.05
262	530002881	\$ 29.70
263	530002823	\$ 27.35
264	530003169	\$ 27.00
265	530002999	\$ 26.33
266	530002887	\$ 25.65
267	530002968	\$ 24.64
268	530003106	\$ 24.30
269	530003140	\$ 23.05
270	99	\$ 21.60
271	530002889	\$ 20.49
272	530003010	\$ 20.25

Groupon Securities Settlement
Late But Otherwise Eligible Claims
Exhibit D-2

#	Claim Number	Recognized Loss
273	530002742	\$ 2,257.20
274	530003847	\$ 2,211.30
275	530002751	\$ 2,207.46
276	530002939	\$ 2,141.10
277	530003802	\$ 2,116.80
278	530003414	\$ 2,095.80
279	530003209	\$ 2,085.75
280	530003645	\$ 2,025.00
281	530003835	\$ 1,981.26
282	530003782	\$ 1,975.00
283	530002984	\$ 1,708.43
284	530002836	\$ 1,704.28
285	530002906	\$ 1,590.30
286	530003826	\$ 1,582.75
287	530003283	\$ 1,371.35
288	530003319	\$ 1,350.00
289	530003786	\$ 1,350.00
290	530002817	\$ 1,316.25
291	530003403	\$ 1,297.16
292	530002991	\$ 1,224.79
293	530003650	\$ 1,171.80
294	530003325	\$ 1,073.85
295	530003494	\$ 1,048.63
296	530003588	\$ 972.00
297	530003420	\$ 966.00
298	530003848	\$ 945.00
299	530003825	\$ 939.60
300	530002885	\$ 814.62
301	530003343	\$ 810.00
302	530002895	\$ 801.80
303	530002907	\$ 800.77
304	530003658	\$ 737.85
305	530003651	\$ 714.48
306	530002989	\$ 711.45

#	Claim Number	Recognized Loss
307	530003132	\$ 20.25
308	530003135	\$ 19.24
309	530003087	\$ 18.70
310	530003146	\$ 17.42
311	530003012	\$ 17.21
312	530002979	\$ 16.88
313	530002934	\$ 16.80
314	530002826	\$ 15.28
315	530002769	\$ 15.05
316	530003041	\$ 15.05
317	530002938	\$ 14.00
318	530002878	\$ 13.90
319	530003187	\$ 13.84
320	530003043	\$ 13.70
321	530003137	\$ 13.50
322	530003167	\$ 13.50
323	530003037	\$ 12.96
324	530003152	\$ 12.83
325	530003798	\$ 12.68
326	530002942	\$ 12.15
327	530003022	\$ 12.15
328	530003075	\$ 12.15
329	530002972	\$ 11.81
330	530003142	\$ 10.95
331	530003114	\$ 10.80
332	530003879	\$ 10.80
333	530003886	\$ 10.80
334	530002974	\$ 9.79
335	530003003	\$ 8.98
336	530002952	\$ 8.78
337	530002941	\$ 8.10
338	530002978	\$ 7.43
339	530003200	\$ 7.25
340	530002950	\$ 6.95

Groupon Securities Settlement
Late But Otherwise Eligible Claims
Exhibit D-2

#	Claim Number	Recognized Loss
341	530003762	\$ 675.00
342	530003186	\$ 662.85
343	530003430	\$ 662.53
344	530003709	\$ 655.68
345	530003590	\$ 652.19
346	530003787	\$ 614.68
347	530003177	\$ 599.40
348	530003801	\$ 568.37
349	530002930	\$ 558.90
350	530003778	\$ 553.04
351	530003830	\$ 540.00
352	530002963	\$ 505.18
353	530003930	\$ 495.45
354	530003639	\$ 490.18
355	530002928	\$ 475.48
356	530003606	\$ 473.85
357	530003058	\$ 452.34
358	530002668	\$ 425.25
359	530002994	\$ 421.20

#	Claim Number	Recognized Loss
360	530003042	\$ 6.95
361	530002922	\$ 6.75
362	530003096	\$ 6.75
363	530003125	\$ 6.75
364	530003036	\$ 5.06
365	530002821	\$ 4.76
366	530002879	\$ 4.46
367	530002966	\$ 4.39
368	530003149	\$ 4.05
369	530003170	\$ 4.05
370	530003076	\$ 2.97
371	530002770	\$ 2.70
372	530003139	\$ 2.70
373	530002897	\$ 2.67
374	530002861	\$ 1.96
375	530003032	\$ 1.69
376	530002876	\$ 1.34
377	530003033	\$ 0.81
378	530003665	\$ 0.46
379	530003385	\$ 0.35
380	530003024	\$ 0.34
	Total	\$ 21,121,221.04

EXHIBIT D-3
REJECTED CLAIMS

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1	1	No Eligible Purchases	34	530001833	Withdrawn
2	2	No Eligible Purchases	35	530001834	Withdrawn
3	800000002	No Recognized Loss	36	530001835	Withdrawn
4	3	No Eligible Purchases	37	530001836	Withdrawn
5	4	Ineligibility Never Cured	38	530001837	Withdrawn
6	5	Ineligibility Never Cured	39	530001838	Withdrawn
7	7	Ineligibility Never Cured	40	530001839	Withdrawn
8	9	No Recognized Loss	41	530001840	Withdrawn
9	10	Ineligibility Never Cured	42	530001841	Withdrawn
10	11	No Recognized Loss	43	530001842	Withdrawn
11	12	Ineligibility Never Cured	44	530001843	Withdrawn
12	13	No Eligible Purchases	45	530001844	Withdrawn
13	14	Ineligibility Never Cured	46	530001845	Withdrawn
14	15	No Recognized Loss	47	530001846	Withdrawn
15	16	No Eligible Purchases	48	530001847	Withdrawn
16	17	No Eligible Purchases	49	530001848	Withdrawn
17	19	No Eligible Purchases	50	530001849	Withdrawn
18	20	No Eligible Purchases	51	530001850	Withdrawn
19	21	No Recognized Loss	52	530001851	Withdrawn
20	22	Ineligibility Never Cured	53	530001852	Withdrawn
21	23	No Recognized Loss	54	530001853	Withdrawn
22	24	No Eligible Purchases	55	530001854	Withdrawn
23	26	No Eligible Purchases	56	530001855	Withdrawn
24	27	Duplicate	57	530001856	Withdrawn
25	530000010	No Recognized Loss	58	530001857	Withdrawn
26	530000011	No Recognized Loss	59	530001858	Withdrawn
27	530000012	No Recognized Loss	60	530001859	Withdrawn
28	530000013	No Recognized Loss	61	530001860	Withdrawn
29	530000014	No Recognized Loss	62	530001861	Withdrawn
30	530000015	No Recognized Loss	63	530001862	Withdrawn
31	530000016	No Recognized Loss	64	530001863	Withdrawn
32	530000017	No Recognized Loss	65	530001864	Withdrawn
33	530000018	No Recognized Loss	66	530001865	Withdrawn

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
67	530000019	No Recognized Loss	100	530001866	Withdrawn
68	530000021	No Recognized Loss	101	530001867	Withdrawn
69	530000022	No Recognized Loss	102	530001868	Withdrawn
70	530000023	No Recognized Loss	103	530001869	Withdrawn
71	530000024	No Recognized Loss	104	530001870	Withdrawn
72	530000026	No Recognized Loss	105	530001871	Withdrawn
73	530000027	No Recognized Loss	106	530001872	Withdrawn
74	530000028	No Recognized Loss	107	530001873	Withdrawn
75	530000029	No Recognized Loss	108	530001874	Withdrawn
76	530000030	No Recognized Loss	109	530001875	Withdrawn
77	530000031	No Recognized Loss	110	530001876	Withdrawn
78	530000032	No Recognized Loss	111	530001877	Withdrawn
79	530000033	No Recognized Loss	112	530001878	Withdrawn
80	530000034	No Recognized Loss	113	530001879	Withdrawn
81	530000035	No Recognized Loss	114	530001880	Withdrawn
82	530000036	No Recognized Loss	115	530001881	Withdrawn
83	530000037	No Recognized Loss	116	530001882	Withdrawn
84	530000038	No Recognized Loss	117	530001883	Withdrawn
85	530000039	No Recognized Loss	118	530001884	Withdrawn
86	530000041	No Recognized Loss	119	530001885	Withdrawn
87	530000044	No Recognized Loss	120	530001886	Withdrawn
88	530000046	No Recognized Loss	121	530001887	Withdrawn
89	530000047	No Recognized Loss	122	530001888	Withdrawn
90	530000048	No Recognized Loss	123	530001889	Withdrawn
91	530000051	No Recognized Loss	124	530001890	Withdrawn
92	530000052	No Recognized Loss	125	530001891	Withdrawn
93	530000053	No Recognized Loss	126	530001892	Withdrawn
94	530000054	No Recognized Loss	127	530001893	Withdrawn
95	530000055	No Recognized Loss	128	530001894	Withdrawn
96	530000056	No Recognized Loss	129	530001895	Withdrawn
97	530000057	No Recognized Loss	130	530001896	Withdrawn
98	530000058	No Recognized Loss	131	530001897	Withdrawn
99	530000059	No Recognized Loss	132	530001898	Withdrawn

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
133	530000060	No Recognized Loss	166	530001899	Withdrawn
134	530000061	No Recognized Loss	167	530001900	Withdrawn
135	530000062	No Recognized Loss	168	530001901	Withdrawn
136	530000063	No Recognized Loss	169	530001902	Withdrawn
137	530000064	No Recognized Loss	170	530001903	Withdrawn
138	530000065	No Recognized Loss	171	530001904	Withdrawn
139	530000066	No Recognized Loss	172	530001905	Withdrawn
140	530000068	No Recognized Loss	173	530001906	Withdrawn
141	530000070	No Recognized Loss	174	530001907	Withdrawn
142	530000071	No Recognized Loss	175	530001908	Withdrawn
143	530000072	No Recognized Loss	176	530001909	Withdrawn
144	530000073	No Recognized Loss	177	530001910	Withdrawn
145	530000074	No Recognized Loss	178	530001911	Withdrawn
146	530000076	No Recognized Loss	179	530001912	Withdrawn
147	530000078	No Recognized Loss	180	530001913	Withdrawn
148	530000079	No Recognized Loss	181	530001914	Withdrawn
149	530000080	No Recognized Loss	182	530001915	Withdrawn
150	530000081	No Recognized Loss	183	530001916	Withdrawn
151	530000082	No Recognized Loss	184	530001917	Withdrawn
152	530000083	No Recognized Loss	185	530001918	Withdrawn
153	530000084	No Recognized Loss	186	530001919	Withdrawn
154	530000085	No Recognized Loss	187	530001920	Withdrawn
155	530000086	No Recognized Loss	188	530001921	Withdrawn
156	530000087	No Recognized Loss	189	530001922	Withdrawn
157	530000089	No Recognized Loss	190	530001923	Withdrawn
158	530000092	No Recognized Loss	191	530001924	Withdrawn
159	29	No Eligible Purchases	192	530001925	Withdrawn
160	30	No Eligible Purchases	193	530001926	Withdrawn
161	31	No Recognized Loss	194	530001927	Withdrawn
162	800000008	Ineligibility Never Cured	195	530001928	Withdrawn
163	34	No Eligible Purchases	196	530001929	Withdrawn
164	800000010	No Recognized Loss	197	530001930	Withdrawn
165	39	No Eligible Purchases	198	530001931	Withdrawn

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
199	40	No Recognized Loss	232	530001932	Withdrawn
200	41	No Eligible Purchases	233	530001933	Withdrawn
201	42	Ineligibility Never Cured	234	530001934	Withdrawn
202	800000012	Ineligibility Never Cured	235	530001935	Withdrawn
203	35	No Eligible Purchases	236	530001936	Withdrawn
204	43	No Recognized Loss	237	530001937	Withdrawn
205	800000013	No Eligible Purchases	238	530001938	Withdrawn
206	800000015	No Recognized Loss	239	530001939	Withdrawn
207	800000016	No Recognized Loss	240	530001940	Withdrawn
208	800000017	No Recognized Loss	241	530001941	Withdrawn
209	800000018	No Recognized Loss	242	530001942	Withdrawn
210	800000019	No Recognized Loss	243	530001943	Withdrawn
211	800000020	Ineligibility Never Cured	244	530001944	Withdrawn
212	800000021	No Eligible Purchases	245	530001945	Withdrawn
213	800000022	No Recognized Loss	246	530001946	Withdrawn
214	800000023	Ineligibility Never Cured	247	530001947	Withdrawn
215	800000025	No Recognized Loss	248	530001948	Withdrawn
216	800000026	No Eligible Purchases	249	530001949	Withdrawn
217	800000027	No Recognized Loss	250	530001950	Withdrawn
218	800000028	Ineligibility Never Cured	251	530001951	Withdrawn
219	800000029	No Eligible Purchases	252	530001952	Withdrawn
220	800000030	No Recognized Loss	253	530001953	Withdrawn
221	800000032	Ineligibility Never Cured	254	530001954	Withdrawn
222	800000037	Ineligibility Never Cured	255	530001955	Withdrawn
223	800000040	No Recognized Loss	256	530001956	Withdrawn
224	800000043	No Recognized Loss	257	530001957	Withdrawn
225	800000044	No Recognized Loss	258	530001958	Withdrawn
226	800000045	Ineligibility Never Cured	259	530001959	Withdrawn
227	800000046	Ineligibility Never Cured	260	530001960	Withdrawn
228	800000047	Ineligibility Never Cured	261	530001961	Withdrawn
229	800000050	No Recognized Loss	262	530001962	Withdrawn
230	800000052	Ineligibility Never Cured	263	530001963	Withdrawn
231	800000053	Ineligibility Never Cured	264	530001964	Withdrawn

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
265	800000056	No Recognized Loss	298	530001965	Withdrawn
266	800000057	Ineligibility Never Cured	299	530001966	Withdrawn
267	800000058	Ineligibility Never Cured	300	530001967	Withdrawn
268	800000060	No Recognized Loss	301	530001968	Withdrawn
269	800000066	No Recognized Loss	302	530001969	Withdrawn
270	800000067	Ineligibility Never Cured	303	530001970	Withdrawn
271	800000070	No Eligible Purchases	304	530001971	Withdrawn
272	800000071	Ineligibility Never Cured	305	530001972	Withdrawn
273	800000073	Ineligibility Never Cured	306	530001973	Withdrawn
274	800000075	Ineligibility Never Cured	307	530001974	Withdrawn
275	800000077	Ineligibility Never Cured	308	530001975	Withdrawn
276	800000081	No Eligible Purchases	309	530001976	Withdrawn
277	800000082	Ineligibility Never Cured	310	530001977	Withdrawn
278	800000087	No Recognized Loss	311	530001978	Withdrawn
279	800000088	Ineligibility Never Cured	312	530001979	Withdrawn
280	800000092	No Recognized Loss	313	530001980	Withdrawn
281	800000094	No Recognized Loss	314	530001981	Withdrawn
282	800000095	No Eligible Purchases	315	530001982	Withdrawn
283	800000100	Ineligibility Never Cured	316	530001983	Withdrawn
284	800000105	Ineligibility Never Cured	317	530001984	Withdrawn
285	800000108	Ineligibility Never Cured	318	530001985	Withdrawn
286	800000111	No Recognized Loss	319	530001986	Withdrawn
287	800000112	No Eligible Purchases	320	530001987	Withdrawn
288	800000114	No Eligible Purchases	321	530001988	Withdrawn
289	45	Ineligibility Never Cured	322	530001989	Withdrawn
290	800000117	No Eligible Purchases	323	530001990	Withdrawn
291	800000122	No Eligible Purchases	324	530001991	Withdrawn
292	800000124	Ineligibility Never Cured	325	530001992	Withdrawn
293	800000127	No Recognized Loss	326	108	No Eligible Purchases
294	800000128	Ineligibility Never Cured	327	530001993	Withdrawn
295	800000129	No Recognized Loss	328	530001994	Withdrawn
296	800000133	No Recognized Loss	329	530001995	Withdrawn
297	800000135	Ineligibility Never Cured	330	530001996	Withdrawn

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
331	800000136	Ineligibility Never Cured	364	530001997	Withdrawn
332	800000137	No Eligible Purchases	365	530001998	Withdrawn
333	800000139	No Recognized Loss	366	530001999	Withdrawn
334	800000140	Ineligibility Never Cured	367	530002000	Withdrawn
335	800000142	No Eligible Purchases	368	530002001	Withdrawn
336	800000143	No Eligible Purchases	369	530002002	Withdrawn
337	800000144	No Eligible Purchases	370	530002003	Withdrawn
338	800000145	No Eligible Purchases	371	530002004	Withdrawn
339	48	No Eligible Purchases	372	530002005	Withdrawn
340	800000146	No Eligible Purchases	373	530002006	Withdrawn
341	800000147	No Eligible Purchases	374	530002007	Withdrawn
342	800000148	No Eligible Purchases	375	530002008	Withdrawn
343	800000149	No Eligible Purchases	376	530002009	Withdrawn
344	800000150	No Eligible Purchases	377	530002010	Withdrawn
345	800000151	No Eligible Purchases	378	530002011	Withdrawn
346	800000152	No Eligible Purchases	379	530002012	Withdrawn
347	800000153	No Eligible Purchases	380	530002013	Withdrawn
348	800000154	No Recognized Loss	381	530002014	Withdrawn
349	800000155	No Eligible Purchases	382	530002015	Withdrawn
350	800000156	No Eligible Purchases	383	530002016	Withdrawn
351	800000157	Ineligibility Never Cured	384	530002017	Withdrawn
352	800000158	Ineligibility Never Cured	385	530002018	Withdrawn
353	800000159	Ineligibility Never Cured	386	530002019	Withdrawn
354	800000161	No Eligible Purchases	387	530002020	Withdrawn
355	800000162	No Eligible Purchases	388	530002021	Withdrawn
356	800000163	Ineligibility Never Cured	389	530002022	Withdrawn
357	800000164	Ineligibility Never Cured	390	530002023	Withdrawn
358	800000165	No Eligible Purchases	391	530002024	Withdrawn
359	800000166	No Recognized Loss	392	530002025	Withdrawn
360	800000167	No Eligible Purchases	393	530002026	Withdrawn
361	800000168	No Eligible Purchases	394	530002027	Withdrawn
362	800000169	No Eligible Purchases	395	530002028	Withdrawn
363	800000170	No Eligible Purchases	396	530002029	Withdrawn

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
397	800000171	No Eligible Purchases	430	530002030	Withdrawn
398	800000172	Ineligibility Never Cured	431	530002031	Withdrawn
399	800000173	No Eligible Purchases	432	530002032	Withdrawn
400	800000174	No Eligible Purchases	433	530002033	Withdrawn
401	800000175	No Eligible Purchases	434	530002034	Withdrawn
402	800000177	No Eligible Purchases	435	530002035	Withdrawn
403	800000178	No Eligible Purchases	436	530002036	Withdrawn
404	800000180	No Eligible Purchases	437	530002037	Withdrawn
405	800000183	Ineligibility Never Cured	438	530002038	Withdrawn
406	800000184	No Eligible Purchases	439	530002039	Withdrawn
407	800000185	No Eligible Purchases	440	530002040	Withdrawn
408	800000186	No Eligible Purchases	441	530002041	Withdrawn
409	800000187	Ineligibility Never Cured	442	530002042	Withdrawn
410	51	No Eligible Purchases	443	530002043	Withdrawn
411	800000190	No Eligible Purchases	444	530002044	Withdrawn
412	800000192	No Eligible Purchases	445	530002045	Withdrawn
413	800000193	No Eligible Purchases	446	530002046	Withdrawn
414	800000194	No Recognized Loss	447	530002047	Withdrawn
415	800000196	No Eligible Purchases	448	530002048	Withdrawn
416	800000197	Ineligibility Never Cured	449	530002049	Withdrawn
417	800000198	No Eligible Purchases	450	530002050	Withdrawn
418	800000199	No Eligible Purchases	451	530002051	Withdrawn
419	800000200	No Eligible Purchases	452	530002052	Withdrawn
420	800000201	No Eligible Purchases	453	530002053	Withdrawn
421	800000202	Ineligibility Never Cured	454	530002054	Withdrawn
422	53	Ineligibility Never Cured	455	530002055	Withdrawn
423	54	No Eligible Purchases	456	530002056	Withdrawn
424	55	No Eligible Purchases	457	530002057	Withdrawn
425	800000203	Ineligibility Never Cured	458	530002058	Withdrawn
426	800000204	No Recognized Loss	459	530002059	Withdrawn
427	800000206	Ineligibility Never Cured	460	530002060	Withdrawn
428	800000207	No Eligible Purchases	461	530002061	Withdrawn
429	800000208	No Recognized Loss	462	530002062	Withdrawn

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
463	800000209	No Eligible Purchases	496	530002063	Withdrawn
464	800000210	No Eligible Purchases	497	530002064	Withdrawn
465	800000211	No Eligible Purchases	498	530002065	Withdrawn
466	800000214	No Eligible Purchases	499	530002066	Withdrawn
467	800000216	No Recognized Loss	500	530002067	Withdrawn
468	800000217	No Recognized Loss	501	530002068	Withdrawn
469	58	No Eligible Purchases	502	530002069	Withdrawn
470	59	No Eligible Purchases	503	530002070	Withdrawn
471	800000218	No Eligible Purchases	504	530002071	Withdrawn
472	800000219	No Recognized Loss	505	530002072	Withdrawn
473	800000220	No Eligible Purchases	506	530002073	Withdrawn
474	800000222	No Eligible Purchases	507	530002074	Withdrawn
475	800000223	Ineligibility Never Cured	508	530002075	Withdrawn
476	800000224	No Eligible Purchases	509	530002076	Withdrawn
477	60	No Recognized Loss	510	530002077	Withdrawn
478	61	No Eligible Purchases	511	530002078	Withdrawn
479	63	No Eligible Purchases	512	530002079	Withdrawn
480	800000228	Ineligibility Never Cured	513	530002080	Withdrawn
481	800000229	Ineligibility Never Cured	514	530002081	Withdrawn
482	800000230	No Recognized Loss	515	530002082	Withdrawn
483	800000231	Ineligibility Never Cured	516	530002083	Withdrawn
484	800000232	No Recognized Loss	517	530002084	Withdrawn
485	800000235	No Eligible Purchases	518	530002085	Withdrawn
486	800000237	No Eligible Purchases	519	530002086	Withdrawn
487	800000238	No Eligible Purchases	520	530002087	Withdrawn
488	800000239	Ineligibility Never Cured	521	530002088	Withdrawn
489	800000240	No Eligible Purchases	522	530002089	Withdrawn
490	800000242	Ineligibility Never Cured	523	530002090	Withdrawn
491	800000244	No Eligible Purchases	524	530002091	Withdrawn
492	64	No Eligible Purchases	525	530002092	Withdrawn
493	800000247	No Eligible Purchases	526	530002093	Withdrawn
494	800000248	No Recognized Loss	527	530002094	Withdrawn
495	800000249	No Recognized Loss	528	530002095	Withdrawn

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
529	800000252	No Recognized Loss	562	530002096	Withdrawn
530	800000253	Ineligibility Never Cured	563	530002097	Withdrawn
531	800000254	Ineligibility Never Cured	564	530002098	Withdrawn
532	800000255	No Eligible Purchases	565	530002099	Withdrawn
533	800000256	No Eligible Purchases	566	530002100	Withdrawn
534	800000257	No Recognized Loss	567	530002101	Withdrawn
535	800000258	No Eligible Purchases	568	530002102	Withdrawn
536	800000259	No Recognized Loss	569	530002103	Withdrawn
537	800000260	No Recognized Loss	570	530002104	Withdrawn
538	800000262	No Eligible Purchases	571	530002105	Withdrawn
539	800000263	Ineligibility Never Cured	572	530002106	Withdrawn
540	800000264	No Eligible Purchases	573	530002107	Withdrawn
541	800000265	No Eligible Purchases	574	530002108	Withdrawn
542	800000266	No Recognized Loss	575	530002109	Withdrawn
543	800000268	No Eligible Purchases	576	530002110	Withdrawn
544	66	No Recognized Loss	577	530002111	Withdrawn
545	68	No Eligible Purchases	578	530002112	Withdrawn
546	69	No Eligible Purchases	579	530002113	Withdrawn
547	71	No Eligible Purchases	580	530002114	Withdrawn
548	72	No Eligible Purchases	581	530002115	Withdrawn
549	800000269	Ineligibility Never Cured	582	530002116	Withdrawn
550	800000270	Ineligibility Never Cured	583	530002117	Withdrawn
551	800000271	Ineligibility Never Cured	584	530002118	Withdrawn
552	800000272	No Eligible Purchases	585	530002119	Withdrawn
553	800000273	No Eligible Purchases	586	530002120	Withdrawn
554	800000274	No Eligible Purchases	587	530002121	Withdrawn
555	800000275	No Eligible Purchases	588	530002122	Withdrawn
556	800000279	Ineligibility Never Cured	589	530002123	Withdrawn
557	800000280	Ineligibility Never Cured	590	530002124	Withdrawn
558	800000282	No Recognized Loss	591	530002125	Withdrawn
559	800000283	No Eligible Purchases	592	530002126	Withdrawn
560	800000285	No Recognized Loss	593	530002127	Withdrawn
561	800000286	No Eligible Purchases	594	530002128	Withdrawn

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
595	800000288	No Recognized Loss	628	530002129	Withdrawn
596	76	No Eligible Purchases	629	530002130	Withdrawn
597	73	Ineligibility Never Cured	630	530002131	Withdrawn
598	75	No Eligible Purchases	631	530002132	Withdrawn
599	800000289	No Eligible Purchases	632	530002134	No Recognized Loss
600	800000291	No Eligible Purchases	633	530002135	No Recognized Loss
601	800000292	No Eligible Purchases	634	530002136	No Recognized Loss
602	800000293	Ineligibility Never Cured	635	530002137	No Recognized Loss
603	800000294	Ineligibility Never Cured	636	530002138	No Recognized Loss
604	78	No Eligible Purchases	637	530002139	No Recognized Loss
605	79	No Eligible Purchases	638	530002140	No Recognized Loss
606	81	No Eligible Purchases	639	530002141	No Recognized Loss
607	82	No Eligible Purchases	640	530002142	No Recognized Loss
608	85	No Eligible Purchases	641	530002143	No Eligible Purchases
609	86	No Recognized Loss	642	530002144	No Eligible Purchases
610	87	No Eligible Purchases	643	530002145	No Eligible Purchases
611	91	No Eligible Purchases	644	530002146	No Recognized Loss
612	93	No Recognized Loss	645	530002147	No Recognized Loss
613	95	No Eligible Purchases	646	530002148	No Recognized Loss
614	800000295	No Recognized Loss	647	530002149	No Recognized Loss
615	800000296	No Eligible Purchases	648	530002150	No Eligible Purchases
616	97	No Eligible Purchases	649	530002151	No Recognized Loss
617	96	No Recognized Loss	650	530002152	No Recognized Loss
618	98	No Eligible Purchases	651	530002153	No Recognized Loss
619	101	No Eligible Purchases	652	530002154	No Recognized Loss
620	102	No Recognized Loss	653	530002155	No Recognized Loss
621	103	No Eligible Purchases	654	530002156	No Eligible Purchases
622	104	Withdrawn	655	530002157	No Recognized Loss
623	105	No Eligible Purchases	656	530002158	No Eligible Purchases
624	106	No Eligible Purchases	657	530002159	No Eligible Purchases
625	800000297	Ineligibility Never Cured	658	530002160	No Eligible Purchases
626	800000299	No Eligible Purchases	659	530002161	No Eligible Purchases
627	800000300	No Eligible Purchases	660	530002162	No Eligible Purchases

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
661	530000093	No Recognized Loss	694	530002163	No Recognized Loss
662	530000096	No Eligible Purchases	695	530002164	No Eligible Purchases
663	530000101	No Recognized Loss	696	530002165	No Recognized Loss
664	530000103	No Eligible Purchases	697	530002166	No Recognized Loss
665	530000109	No Eligible Purchases	698	530002167	No Eligible Purchases
666	530000112	No Eligible Purchases	699	530002168	No Recognized Loss
667	530000118	No Recognized Loss	700	530002169	No Eligible Purchases
668	530000121	No Recognized Loss	701	530002170	No Recognized Loss
669	530000122	No Eligible Purchases	702	530002171	No Recognized Loss
670	530000124	No Eligible Purchases	703	530002172	No Recognized Loss
671	530000125	No Eligible Purchases	704	530002173	No Recognized Loss
672	530000128	No Eligible Purchases	705	530002174	No Eligible Purchases
673	530000131	No Eligible Purchases	706	530002175	No Recognized Loss
674	530000135	No Recognized Loss	707	530002176	No Eligible Purchases
675	530000137	No Recognized Loss	708	530002177	No Eligible Purchases
676	530000138	No Recognized Loss	709	530002178	No Eligible Purchases
677	530000139	No Eligible Purchases	710	530002179	No Recognized Loss
678	530000140	No Eligible Purchases	711	530002180	No Eligible Purchases
679	530000142	No Eligible Purchases	712	530002181	No Recognized Loss
680	530000143	No Recognized Loss	713	530002182	No Recognized Loss
681	530000144	No Recognized Loss	714	530002184	No Eligible Purchases
682	530000145	No Recognized Loss	715	530002185	No Recognized Loss
683	530000146	No Recognized Loss	716	530002186	No Recognized Loss
684	530000147	No Recognized Loss	717	530002187	No Eligible Purchases
685	530000149	No Recognized Loss	718	530002188	No Recognized Loss
686	530000151	No Recognized Loss	719	530002189	No Recognized Loss
687	530000152	No Recognized Loss	720	530002190	No Eligible Purchases
688	530000153	No Recognized Loss	721	530002191	No Recognized Loss
689	530000158	No Eligible Purchases	722	530002192	No Recognized Loss
690	530000161	No Eligible Purchases	723	530002193	No Eligible Purchases
691	530000167	No Recognized Loss	724	530002194	No Eligible Purchases
692	530000168	No Eligible Purchases	725	530002195	No Eligible Purchases
693	530000170	No Eligible Purchases	726	530002196	No Eligible Purchases

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
727	530000171	No Eligible Purchases	760	530002197	No Recognized Loss
728	530000172	No Recognized Loss	761	530002198	No Recognized Loss
729	530000180	No Recognized Loss	762	530002199	No Recognized Loss
730	530000181	No Recognized Loss	763	530002200	No Eligible Purchases
731	530000182	No Recognized Loss	764	530002201	No Recognized Loss
732	530000183	No Recognized Loss	765	530002202	No Eligible Purchases
733	530000185	No Recognized Loss	766	530002203	No Recognized Loss
734	530000186	No Recognized Loss	767	530002204	No Recognized Loss
735	530000187	No Recognized Loss	768	530002205	No Recognized Loss
736	530000188	No Recognized Loss	769	530002206	No Recognized Loss
737	530000189	No Recognized Loss	770	530002207	No Recognized Loss
738	530000190	No Recognized Loss	771	530002208	No Eligible Purchases
739	530000191	No Recognized Loss	772	530002211	No Recognized Loss
740	530000192	No Recognized Loss	773	530002212	No Recognized Loss
741	530000194	No Recognized Loss	774	530002213	No Recognized Loss
742	530000195	No Recognized Loss	775	530002214	No Recognized Loss
743	530000196	No Recognized Loss	776	530002216	No Recognized Loss
744	530000197	No Recognized Loss	777	530002217	No Recognized Loss
745	530000198	No Recognized Loss	778	530002218	No Recognized Loss
746	530000199	No Recognized Loss	779	530002220	No Recognized Loss
747	530000200	No Recognized Loss	780	530002222	No Eligible Purchases
748	530000201	No Recognized Loss	781	530002223	No Recognized Loss
749	530000202	Ineligibility Never Cured	782	530002226	No Recognized Loss
750	530000203	No Recognized Loss	783	530002233	Ineligibility Never Cured
751	530000204	No Recognized Loss	784	530002235	No Eligible Purchases
752	530000205	No Recognized Loss	785	530002237	No Eligible Purchases
753	530000206	No Recognized Loss	786	530002239	No Eligible Purchases
754	530000207	Withdrawn	787	530002240	No Recognized Loss
755	530000208	No Eligible Purchases	788	530002242	No Recognized Loss
756	530000209	No Eligible Purchases	789	530002243	No Recognized Loss
757	530000210	No Eligible Purchases	790	530002244	No Recognized Loss
758	530000211	No Eligible Purchases	791	530002245	No Recognized Loss
759	530000212	No Eligible Purchases	792	530002246	No Recognized Loss

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
793	530000213	No Eligible Purchases	826	530002247	No Recognized Loss
794	530000215	No Eligible Purchases	827	530002248	No Eligible Purchases
795	530000217	No Eligible Purchases	828	530002249	No Eligible Purchases
796	530000218	No Eligible Purchases	829	530002250	No Eligible Purchases
797	530000219	No Recognized Loss	830	530002251	No Recognized Loss
798	530000220	No Eligible Purchases	831	530002253	No Eligible Purchases
799	530000221	Withdrawn	832	530002256	No Eligible Purchases
800	530000223	Withdrawn	833	530002257	No Recognized Loss
801	530000224	No Eligible Purchases	834	530002258	No Eligible Purchases
802	530000227	No Eligible Purchases	835	530002268	No Eligible Purchases
803	530000228	No Eligible Purchases	836	530002269	No Eligible Purchases
804	530000229	No Eligible Purchases	837	530002271	No Recognized Loss
805	530000231	No Eligible Purchases	838	530002272	No Eligible Purchases
806	530000234	No Eligible Purchases	839	530002273	No Eligible Purchases
807	530000235	No Eligible Purchases	840	530002275	No Recognized Loss
808	530000236	No Recognized Loss	841	530002276	No Recognized Loss
809	530000237	No Recognized Loss	842	530002277	No Recognized Loss
810	530000238	No Eligible Purchases	843	530002278	No Recognized Loss
811	530000239	No Eligible Purchases	844	530002279	No Recognized Loss
812	530000240	No Eligible Purchases	845	530002280	No Recognized Loss
813	530000242	No Eligible Purchases	846	530002281	No Recognized Loss
814	530000244	No Eligible Purchases	847	530002282	No Recognized Loss
815	530000245	No Eligible Purchases	848	530002283	No Recognized Loss
816	530000248	No Eligible Purchases	849	530002284	No Recognized Loss
817	530000249	No Recognized Loss	850	530002285	No Eligible Purchases
818	530000251	No Eligible Purchases	851	530002287	No Recognized Loss
819	530000254	No Eligible Purchases	852	530002288	No Recognized Loss
820	530000256	No Eligible Purchases	853	530002289	No Recognized Loss
821	530000258	No Eligible Purchases	854	530002291	No Eligible Purchases
822	530000259	No Eligible Purchases	855	530002292	No Recognized Loss
823	530000260	No Eligible Purchases	856	530002293	No Eligible Purchases
824	530000261	No Eligible Purchases	857	530002294	No Recognized Loss
825	530000262	No Eligible Purchases	858	530002295	No Recognized Loss

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
859	530000263	No Eligible Purchases	892	530002296	No Eligible Purchases
860	530000267	No Eligible Purchases	893	530002297	No Eligible Purchases
861	530000270	No Eligible Purchases	894	530002298	No Recognized Loss
862	530000274	No Eligible Purchases	895	530002300	No Recognized Loss
863	530000276	No Eligible Purchases	896	530002302	No Eligible Purchases
864	530000278	No Recognized Loss	897	530002306	No Recognized Loss
865	530000279	No Recognized Loss	898	530002307	No Eligible Purchases
866	530000281	No Eligible Purchases	899	530002309	No Eligible Purchases
867	530000283	No Eligible Purchases	900	530002311	No Recognized Loss
868	530000284	No Recognized Loss	901	530002313	No Eligible Purchases
869	530000286	No Recognized Loss	902	530002314	No Eligible Purchases
870	530000290	No Eligible Purchases	903	530002315	No Recognized Loss
871	530000291	No Eligible Purchases	904	530002316	No Recognized Loss
872	530000293	No Eligible Purchases	905	530002317	No Eligible Purchases
873	530000294	No Eligible Purchases	906	530002319	No Recognized Loss
874	530000295	No Recognized Loss	907	530002322	No Recognized Loss
875	530000296	Withdrawn	908	530002324	No Eligible Purchases
876	107	No Eligible Purchases	909	530002325	No Recognized Loss
877	800000301	No Eligible Purchases	910	530002326	No Recognized Loss
878	800000302	No Recognized Loss	911	530002327	No Recognized Loss
879	530000298	No Recognized Loss	912	530002329	Withdrawn
880	530000299	No Recognized Loss	913	530002330	Withdrawn
881	530000300	No Recognized Loss	914	530002331	Withdrawn
882	530000308	No Recognized Loss	915	530002332	Withdrawn
883	530000312	No Eligible Purchases	916	530002333	Withdrawn
884	530000313	No Recognized Loss	917	530002334	Withdrawn
885	530000314	No Eligible Purchases	918	530002335	Withdrawn
886	530000315	No Eligible Purchases	919	530002336	Withdrawn
887	530000316	No Eligible Purchases	920	530002337	Withdrawn
888	530000328	No Eligible Purchases	921	530002338	Withdrawn
889	530000330	No Recognized Loss	922	530002339	Withdrawn
890	530000334	No Eligible Purchases	923	530002340	Withdrawn
891	530000335	No Recognized Loss	924	530002341	Withdrawn

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
925	530000337	No Recognized Loss	958	530002342	Withdrawn
926	530000339	No Recognized Loss	959	530002343	Withdrawn
927	530000342	No Eligible Purchases	960	530002345	No Eligible Purchases
928	530000350	No Eligible Purchases	961	530002346	No Recognized Loss
929	530000352	No Recognized Loss	962	530002349	No Eligible Purchases
930	530000353	No Eligible Purchases	963	530002353	No Eligible Purchases
931	530000360	No Eligible Purchases	964	530002354	Withdrawn
932	530000365	No Eligible Purchases	965	530002355	No Recognized Loss
933	530000366	No Recognized Loss	966	530002356	No Recognized Loss
934	530000367	No Eligible Purchases	967	530002358	No Recognized Loss
935	530000368	No Eligible Purchases	968	530002360	No Eligible Purchases
936	530000390	No Recognized Loss	969	530002362	No Recognized Loss
937	530000391	No Recognized Loss	970	530002363	No Eligible Purchases
938	530000394	No Eligible Purchases	971	530002364	No Eligible Purchases
939	530000396	No Eligible Purchases	972	530002365	No Recognized Loss
940	530000398	No Recognized Loss	973	530002366	No Eligible Purchases
941	530000403	No Eligible Purchases	974	530002367	No Eligible Purchases
942	530000408	No Eligible Purchases	975	530002368	No Recognized Loss
943	530000411	No Eligible Purchases	976	530002369	No Eligible Purchases
944	530000412	No Eligible Purchases	977	530002370	No Eligible Purchases
945	530000415	No Eligible Purchases	978	530002372	No Eligible Purchases
946	530000422	No Recognized Loss	979	530002374	No Eligible Purchases
947	530000423	No Eligible Purchases	980	530002376	No Eligible Purchases
948	530000426	No Eligible Purchases	981	530002377	No Eligible Purchases
949	530000431	No Eligible Purchases	982	530002378	No Eligible Purchases
950	530000432	No Eligible Purchases	983	530002379	No Eligible Purchases
951	530000444	No Eligible Purchases	984	530002380	No Eligible Purchases
952	530000448	No Recognized Loss	985	530002381	No Eligible Purchases
953	530000452	No Recognized Loss	986	530002382	No Eligible Purchases
954	530000457	No Eligible Purchases	987	530002383	No Eligible Purchases
955	530000458	No Recognized Loss	988	530002384	No Eligible Purchases
956	530000467	No Eligible Purchases	989	530002386	No Recognized Loss
957	530000470	No Recognized Loss	990	530002397	No Eligible Purchases

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
991	530000471	No Eligible Purchases	1024	530002401	No Eligible Purchases
992	530000478	No Recognized Loss	1025	530002402	No Eligible Purchases
993	530000479	No Recognized Loss	1026	530002403	No Eligible Purchases
994	530000484	No Eligible Purchases	1027	530002404	No Eligible Purchases
995	530000497	No Eligible Purchases	1028	530002405	No Eligible Purchases
996	530000498	No Recognized Loss	1029	530002407	No Eligible Purchases
997	530000503	No Eligible Purchases	1030	530002414	No Eligible Purchases
998	530000504	No Eligible Purchases	1031	530002420	No Eligible Purchases
999	530000507	No Recognized Loss	1032	530002421	No Eligible Purchases
1000	530000508	No Eligible Purchases	1033	530002422	No Eligible Purchases
1001	530000519	No Eligible Purchases	1034	530002423	No Eligible Purchases
1002	530000522	No Eligible Purchases	1035	530002424	No Eligible Purchases
1003	530000524	No Eligible Purchases	1036	530002425	No Eligible Purchases
1004	530000525	No Eligible Purchases	1037	530002427	No Eligible Purchases
1005	530000526	No Eligible Purchases	1038	530002428	No Eligible Purchases
1006	530000527	No Recognized Loss	1039	530002429	No Eligible Purchases
1007	530000530	No Eligible Purchases	1040	530002430	No Eligible Purchases
1008	530000531	No Eligible Purchases	1041	530002431	No Eligible Purchases
1009	530000547	No Recognized Loss	1042	530002434	No Eligible Purchases
1010	530000550	No Recognized Loss	1043	530002435	No Eligible Purchases
1011	530000551	No Recognized Loss	1044	530002437	No Eligible Purchases
1012	530000552	No Eligible Purchases	1045	530002438	No Eligible Purchases
1013	530000553	No Eligible Purchases	1046	530002440	No Eligible Purchases
1014	530000583	No Eligible Purchases	1047	530002441	No Eligible Purchases
1015	530000584	No Eligible Purchases	1048	530002442	No Eligible Purchases
1016	530000585	No Eligible Purchases	1049	530002443	No Eligible Purchases
1017	530000587	No Eligible Purchases	1050	530002444	No Eligible Purchases
1018	530000588	No Eligible Purchases	1051	530002445	No Eligible Purchases
1019	530000590	No Eligible Purchases	1052	530002446	No Eligible Purchases
1020	530000592	No Eligible Purchases	1053	530002447	No Eligible Purchases
1021	530000597	No Eligible Purchases	1054	530002448	No Eligible Purchases
1022	530000598	No Eligible Purchases	1055	530002449	No Eligible Purchases
1023	530000599	No Eligible Purchases	1056	530002450	No Recognized Loss

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1057	530000600	No Recognized Loss	1090	530002455	Withdrawn
1058	530000605	No Eligible Purchases	1091	530002456	No Recognized Loss
1059	530000607	No Recognized Loss	1092	530002457	No Eligible Purchases
1060	530000617	No Recognized Loss	1093	530002458	No Eligible Purchases
1061	530000619	No Recognized Loss	1094	530002459	No Eligible Purchases
1062	530000628	No Eligible Purchases	1095	530002460	No Eligible Purchases
1063	530000634	No Recognized Loss	1096	530002461	No Eligible Purchases
1064	530000635	No Eligible Purchases	1097	530002462	No Eligible Purchases
1065	530000646	No Recognized Loss	1098	530002463	No Eligible Purchases
1066	530000660	No Eligible Purchases	1099	530002466	No Eligible Purchases
1067	530000661	Withdrawn	1100	530002468	No Eligible Purchases
1068	530000662	Withdrawn	1101	530002470	Withdrawn
1069	530000663	Withdrawn	1102	530002471	Withdrawn
1070	530000664	Withdrawn	1103	530002472	Withdrawn
1071	530000665	Withdrawn	1104	530002473	Withdrawn
1072	530000666	Withdrawn	1105	530002474	Withdrawn
1073	530000667	Withdrawn	1106	530002475	Withdrawn
1074	530000668	Withdrawn	1107	530002476	Withdrawn
1075	530000669	Withdrawn	1108	530002477	Withdrawn
1076	530000670	Withdrawn	1109	530002478	Withdrawn
1077	530000671	Withdrawn	1110	530002479	Withdrawn
1078	530000672	Withdrawn	1111	530002480	Withdrawn
1079	530000673	Withdrawn	1112	530002481	Withdrawn
1080	530000674	Withdrawn	1113	530002482	Withdrawn
1081	530000675	Withdrawn	1114	530002483	Withdrawn
1082	530000676	Withdrawn	1115	530002484	Withdrawn
1083	530000677	Withdrawn	1116	530002485	Withdrawn
1084	530000678	Withdrawn	1117	530002498	No Eligible Purchases
1085	530000679	Withdrawn	1118	530002499	No Eligible Purchases
1086	530000680	Withdrawn	1119	530002500	No Eligible Purchases
1087	530000681	Withdrawn	1120	530002501	No Eligible Purchases
1088	530000682	Withdrawn	1121	530002502	No Eligible Purchases
1089	530000683	Withdrawn	1122	530002503	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1123	530000684	Withdrawn	1156	530002504	No Eligible Purchases
1124	530000685	Withdrawn	1157	530002505	No Eligible Purchases
1125	530000686	Withdrawn	1158	530002506	No Recognized Loss
1126	530000687	Withdrawn	1159	530002508	No Recognized Loss
1127	530000688	Withdrawn	1160	530002510	No Recognized Loss
1128	530000689	Withdrawn	1161	530002511	No Eligible Purchases
1129	530000690	Withdrawn	1162	530002514	No Eligible Purchases
1130	530000691	Withdrawn	1163	530002515	No Eligible Purchases
1131	530000692	Withdrawn	1164	530002516	No Eligible Purchases
1132	530000693	Withdrawn	1165	530002517	No Eligible Purchases
1133	530000694	Withdrawn	1166	530002518	No Eligible Purchases
1134	530000695	Withdrawn	1167	530002519	No Recognized Loss
1135	530000696	Withdrawn	1168	530002520	No Eligible Purchases
1136	530000697	Withdrawn	1169	530002522	No Eligible Purchases
1137	530000698	Withdrawn	1170	530002526	No Eligible Purchases
1138	530000699	Withdrawn	1171	530002527	No Recognized Loss
1139	530000700	Withdrawn	1172	530002528	No Eligible Purchases
1140	530000701	Withdrawn	1173	530002529	No Eligible Purchases
1141	530000702	Withdrawn	1174	530002530	No Eligible Purchases
1142	530000703	Withdrawn	1175	530002531	No Eligible Purchases
1143	530000704	Withdrawn	1176	530002532	No Eligible Purchases
1144	530000705	Withdrawn	1177	530002533	No Eligible Purchases
1145	530000706	Withdrawn	1178	530002535	No Eligible Purchases
1146	530000707	Withdrawn	1179	530002536	No Eligible Purchases
1147	530000708	Withdrawn	1180	530002537	No Eligible Purchases
1148	530000709	Withdrawn	1181	530002538	No Eligible Purchases
1149	530000710	Withdrawn	1182	530002539	No Eligible Purchases
1150	530000711	Withdrawn	1183	530002541	No Eligible Purchases
1151	530000712	Withdrawn	1184	530002542	No Recognized Loss
1152	530000713	Withdrawn	1185	530002543	No Recognized Loss
1153	530000714	Withdrawn	1186	530002544	No Recognized Loss
1154	530000715	Withdrawn	1187	530002545	No Eligible Purchases
1155	530000716	Withdrawn	1188	530002546	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1189	530000717	Withdrawn	1222	530002547	No Eligible Purchases
1190	530000718	Withdrawn	1223	530002548	No Eligible Purchases
1191	530000719	Withdrawn	1224	530002549	No Eligible Purchases
1192	530000720	Withdrawn	1225	530002551	No Eligible Purchases
1193	530000721	Withdrawn	1226	530002552	No Eligible Purchases
1194	530000722	Withdrawn	1227	530002553	No Eligible Purchases
1195	530000723	Withdrawn	1228	530002559	No Eligible Purchases
1196	530000724	Withdrawn	1229	530002560	No Eligible Purchases
1197	530000725	Withdrawn	1230	530002561	No Eligible Purchases
1198	530000726	Withdrawn	1231	530002562	No Eligible Purchases
1199	530000727	Withdrawn	1232	530002563	No Eligible Purchases
1200	530000728	Withdrawn	1233	530002564	No Eligible Purchases
1201	530000729	Withdrawn	1234	530002565	No Eligible Purchases
1202	530000730	Withdrawn	1235	530002566	No Eligible Purchases
1203	530000731	Withdrawn	1236	530002567	No Eligible Purchases
1204	530000732	Withdrawn	1237	530002568	No Eligible Purchases
1205	530000733	Withdrawn	1238	530002569	No Eligible Purchases
1206	530000734	Withdrawn	1239	530002570	No Eligible Purchases
1207	530000735	Withdrawn	1240	530002571	No Eligible Purchases
1208	530000736	Withdrawn	1241	530002572	No Eligible Purchases
1209	530000737	Withdrawn	1242	530002573	No Eligible Purchases
1210	530000738	Withdrawn	1243	530002574	No Eligible Purchases
1211	530000739	Withdrawn	1244	530002575	No Eligible Purchases
1212	530000740	Withdrawn	1245	530002576	No Eligible Purchases
1213	530000741	Withdrawn	1246	530002577	No Eligible Purchases
1214	530000742	Withdrawn	1247	530002578	No Eligible Purchases
1215	530000743	Withdrawn	1248	530002579	No Eligible Purchases
1216	530000744	Withdrawn	1249	530002580	No Eligible Purchases
1217	530000745	Withdrawn	1250	530002584	No Recognized Loss
1218	530000746	Withdrawn	1251	530002585	No Eligible Purchases
1219	530000747	Withdrawn	1252	530002586	No Recognized Loss
1220	530000748	Withdrawn	1253	530002588	No Recognized Loss
1221	530000749	Withdrawn	1254	530002589	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1255	530000750	Withdrawn	1288	530002590	No Eligible Purchases
1256	530000751	Withdrawn	1289	530002592	No Eligible Purchases
1257	530000752	Withdrawn	1290	530002593	No Eligible Purchases
1258	530000753	Withdrawn	1291	530002594	No Eligible Purchases
1259	530000754	Withdrawn	1292	530002596	No Eligible Purchases
1260	530000755	Withdrawn	1293	530002599	No Eligible Purchases
1261	530000756	Withdrawn	1294	530002601	No Recognized Loss
1262	530000757	Withdrawn	1295	530002602	No Eligible Purchases
1263	530000758	Withdrawn	1296	530002603	No Recognized Loss
1264	530000759	Withdrawn	1297	530002604	No Recognized Loss
1265	530000760	Withdrawn	1298	530002605	No Recognized Loss
1266	530000761	Withdrawn	1299	530002608	No Eligible Purchases
1267	530000762	Withdrawn	1300	530002609	No Eligible Purchases
1268	530000763	Withdrawn	1301	530002611	No Eligible Purchases
1269	530000764	Withdrawn	1302	109	No Eligible Purchases
1270	530000765	Withdrawn	1303	112	No Eligible Purchases
1271	530000766	Withdrawn	1304	113	No Eligible Purchases
1272	530000767	Withdrawn	1305	114	No Eligible Purchases
1273	530000768	Withdrawn	1306	115	No Recognized Loss
1274	530000769	Withdrawn	1307	116	No Recognized Loss
1275	530000770	Withdrawn	1308	117	No Eligible Purchases
1276	530000771	Withdrawn	1309	530002613	No Recognized Loss
1277	530000772	Withdrawn	1310	530002615	No Eligible Purchases
1278	530000773	Withdrawn	1311	530002616	No Eligible Purchases
1279	530000774	Withdrawn	1312	530002617	No Eligible Purchases
1280	530000775	Withdrawn	1313	530002618	No Recognized Loss
1281	530000776	Withdrawn	1314	530002619	No Eligible Purchases
1282	530000777	Withdrawn	1315	530002620	No Eligible Purchases
1283	530000778	Withdrawn	1316	530002621	No Eligible Purchases
1284	530000779	Withdrawn	1317	530002622	No Eligible Purchases
1285	530000780	Withdrawn	1318	530002623	No Eligible Purchases
1286	530000781	Withdrawn	1319	530002624	No Eligible Purchases
1287	530000782	Withdrawn	1320	530002626	No Recognized Loss

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1321	530000783	Withdrawn	1354	530002628	No Eligible Purchases
1322	530000784	Withdrawn	1355	530002629	No Eligible Purchases
1323	530000785	Withdrawn	1356	530002632	No Eligible Purchases
1324	530000786	Withdrawn	1357	530002634	No Eligible Purchases
1325	530000787	Withdrawn	1358	530002636	No Eligible Purchases
1326	530000788	Withdrawn	1359	530002639	No Eligible Purchases
1327	530000789	Withdrawn	1360	530002640	No Eligible Purchases
1328	530000790	Withdrawn	1361	530002644	No Eligible Purchases
1329	530000791	Withdrawn	1362	530002645	No Eligible Purchases
1330	530000792	Withdrawn	1363	530002646	Ineligibility Never Cured
1331	530000793	Withdrawn	1364	530002647	No Eligible Purchases
1332	530000794	Withdrawn	1365	530002649	No Eligible Purchases
1333	530000795	Withdrawn	1366	530002651	No Eligible Purchases
1334	530000796	Withdrawn	1367	530002652	No Eligible Purchases
1335	530000797	Withdrawn	1368	530002653	No Eligible Purchases
1336	530000798	Withdrawn	1369	530002654	No Eligible Purchases
1337	530000799	Withdrawn	1370	530002655	No Eligible Purchases
1338	530000800	Withdrawn	1371	530002656	No Eligible Purchases
1339	530000801	Withdrawn	1372	530002658	No Eligible Purchases
1340	530000802	Withdrawn	1373	530002659	No Recognized Loss
1341	530000803	Withdrawn	1374	530002661	No Eligible Purchases
1342	530000804	Withdrawn	1375	530002662	No Eligible Purchases
1343	530000805	Withdrawn	1376	530002664	No Eligible Purchases
1344	530000806	Withdrawn	1377	530002666	No Eligible Purchases
1345	530000807	Withdrawn	1378	530002667	No Recognized Loss
1346	530000808	Withdrawn	1379	530002670	No Recognized Loss
1347	530000809	Withdrawn	1380	530002672	No Recognized Loss
1348	530000810	Withdrawn	1381	530002675	No Eligible Purchases
1349	530000811	Withdrawn	1382	530002676	No Recognized Loss
1350	530000812	Withdrawn	1383	530002677	No Recognized Loss
1351	530000813	Withdrawn	1384	530002678	No Recognized Loss
1352	530000814	Withdrawn	1385	530002679	No Eligible Purchases
1353	530000815	Withdrawn	1386	530002680	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1387	530000816	Withdrawn	1420	530002681	No Eligible Purchases
1388	530000817	Withdrawn	1421	530002682	No Eligible Purchases
1389	530000818	Withdrawn	1422	530002683	No Recognized Loss
1390	530000819	Withdrawn	1423	530002684	No Eligible Purchases
1391	530000820	Withdrawn	1424	530002685	No Eligible Purchases
1392	530000821	Withdrawn	1425	530002686	No Eligible Purchases
1393	530000822	Withdrawn	1426	530002687	No Eligible Purchases
1394	530000823	Withdrawn	1427	530002688	No Recognized Loss
1395	530000824	Withdrawn	1428	530002689	No Eligible Purchases
1396	530000825	Withdrawn	1429	530002690	No Eligible Purchases
1397	530000826	Withdrawn	1430	530002692	No Recognized Loss
1398	530000827	Withdrawn	1431	530002693	No Recognized Loss
1399	530000828	Withdrawn	1432	530002694	No Recognized Loss
1400	530000829	Withdrawn	1433	530002695	No Eligible Purchases
1401	530000830	Withdrawn	1434	530002696	No Eligible Purchases
1402	530000831	Withdrawn	1435	530002697	No Eligible Purchases
1403	530000832	Withdrawn	1436	530002698	No Eligible Purchases
1404	530000833	Withdrawn	1437	530002699	No Eligible Purchases
1405	530000834	Withdrawn	1438	530002700	No Eligible Purchases
1406	530000835	Withdrawn	1439	530002703	No Recognized Loss
1407	530000836	Withdrawn	1440	530002704	No Recognized Loss
1408	530000837	Withdrawn	1441	530002705	No Recognized Loss
1409	530000838	Withdrawn	1442	530002723	No Eligible Purchases
1410	530000839	Withdrawn	1443	530002724	No Eligible Purchases
1411	530000840	Withdrawn	1444	530002725	No Eligible Purchases
1412	530000841	Withdrawn	1445	530002726	No Eligible Purchases
1413	530000842	Withdrawn	1446	530002727	No Eligible Purchases
1414	530000843	Withdrawn	1447	530002728	No Eligible Purchases
1415	530000844	Withdrawn	1448	530002729	No Eligible Purchases
1416	530000845	Withdrawn	1449	530002730	No Eligible Purchases
1417	530000846	Withdrawn	1450	530002731	No Eligible Purchases
1418	530000847	Withdrawn	1451	530002732	No Recognized Loss
1419	530000848	Withdrawn	1452	530002733	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1453	530000849	Withdrawn	1486	530002734	No Eligible Purchases
1454	530000850	Withdrawn	1487	530002735	No Eligible Purchases
1455	530000851	Withdrawn	1488	530002736	No Eligible Purchases
1456	530000852	Withdrawn	1489	530002737	Withdrawn
1457	530000853	Withdrawn	1490	530002739	No Eligible Purchases
1458	530000854	Withdrawn	1491	530002740	No Recognized Loss
1459	530000855	Withdrawn	1492	118	Withdrawn
1460	530000856	Withdrawn	1493	119	Withdrawn
1461	530000857	Withdrawn	1494	120	No Eligible Purchases
1462	530000858	Withdrawn	1495	121	No Eligible Purchases
1463	530000859	Withdrawn	1496	530002743	No Eligible Purchases
1464	530000860	Withdrawn	1497	123	No Eligible Purchases
1465	530000861	Withdrawn	1498	530002746	No Eligible Purchases
1466	530000862	Withdrawn	1499	530002753	No Eligible Purchases
1467	530000863	Withdrawn	1500	530002754	No Eligible Purchases
1468	530000864	Withdrawn	1501	530002756	No Eligible Purchases
1469	530000865	Withdrawn	1502	530002757	No Recognized Loss
1470	530000866	Withdrawn	1503	530002758	No Recognized Loss
1471	530000867	Withdrawn	1504	530002759	No Eligible Purchases
1472	530000868	Withdrawn	1505	530002760	No Eligible Purchases
1473	530000869	Withdrawn	1506	530002762	No Eligible Purchases
1474	530000870	Withdrawn	1507	530002763	No Recognized Loss
1475	530000871	Withdrawn	1508	530002764	No Recognized Loss
1476	530000872	Withdrawn	1509	530002765	No Recognized Loss
1477	530000873	Withdrawn	1510	530002767	No Eligible Purchases
1478	530000874	Withdrawn	1511	530002768	No Eligible Purchases
1479	530000875	Withdrawn	1512	530002771	No Eligible Purchases
1480	530000876	Withdrawn	1513	530002772	No Eligible Purchases
1481	530000877	Withdrawn	1514	530002773	No Eligible Purchases
1482	530000878	Withdrawn	1515	530002774	No Eligible Purchases
1483	530000879	Withdrawn	1516	530002775	No Eligible Purchases
1484	530000880	Withdrawn	1517	530002776	No Eligible Purchases
1485	530000881	Withdrawn	1518	530002777	No Recognized Loss

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1519	530000882	Withdrawn	1552	530002778	No Eligible Purchases
1520	530000883	Withdrawn	1553	530002779	No Recognized Loss
1521	530000884	Withdrawn	1554	530002780	No Eligible Purchases
1522	530000885	Withdrawn	1555	530002781	No Recognized Loss
1523	530000886	Withdrawn	1556	530002782	No Eligible Purchases
1524	530000887	Withdrawn	1557	530002783	No Eligible Purchases
1525	530000888	Withdrawn	1558	530002784	No Eligible Purchases
1526	530000889	Withdrawn	1559	530002785	No Eligible Purchases
1527	530000890	Withdrawn	1560	530002786	No Eligible Purchases
1528	530000891	Withdrawn	1561	530002787	No Eligible Purchases
1529	530000892	Withdrawn	1562	530002788	No Eligible Purchases
1530	530000893	Withdrawn	1563	530002789	No Recognized Loss
1531	530000894	Withdrawn	1564	530002791	No Eligible Purchases
1532	530000895	Withdrawn	1565	530002792	No Recognized Loss
1533	530000896	Withdrawn	1566	530002793	No Eligible Purchases
1534	530000897	Withdrawn	1567	530002796	No Eligible Purchases
1535	530000898	Withdrawn	1568	530002797	No Recognized Loss
1536	530000899	Withdrawn	1569	530002798	No Recognized Loss
1537	530000900	Withdrawn	1570	530002799	No Recognized Loss
1538	530000901	Withdrawn	1571	530002800	No Eligible Purchases
1539	530000902	Withdrawn	1572	530002801	No Recognized Loss
1540	530000903	Withdrawn	1573	530002802	No Eligible Purchases
1541	530000904	Withdrawn	1574	530002803	No Recognized Loss
1542	530000905	Withdrawn	1575	530002804	No Recognized Loss
1543	530000906	Withdrawn	1576	530002805	No Eligible Purchases
1544	530000907	Withdrawn	1577	530002806	No Eligible Purchases
1545	530000908	Withdrawn	1578	530002807	No Eligible Purchases
1546	530000909	Withdrawn	1579	530002808	No Eligible Purchases
1547	530000910	Withdrawn	1580	530002809	No Eligible Purchases
1548	530000911	Withdrawn	1581	530002813	No Eligible Purchases
1549	530000912	Withdrawn	1582	530002814	No Recognized Loss
1550	530000913	Withdrawn	1583	530002815	No Recognized Loss
1551	530000914	Withdrawn	1584	530002818	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1585	530000915	Withdrawn	1618	530002819	No Eligible Purchases
1586	530000916	Withdrawn	1619	530002820	No Eligible Purchases
1587	530000917	Withdrawn	1620	530002824	No Eligible Purchases
1588	530000918	Withdrawn	1621	530002825	No Eligible Purchases
1589	530000919	Withdrawn	1622	530002827	No Eligible Purchases
1590	530000920	Withdrawn	1623	530002828	No Eligible Purchases
1591	530000921	Withdrawn	1624	530002829	No Recognized Loss
1592	530000922	Withdrawn	1625	530002830	No Recognized Loss
1593	530000923	Withdrawn	1626	530002832	No Recognized Loss
1594	530000924	Withdrawn	1627	530002837	No Eligible Purchases
1595	530000925	Withdrawn	1628	530002839	No Recognized Loss
1596	530000926	Withdrawn	1629	530002840	No Eligible Purchases
1597	530000927	Withdrawn	1630	530002841	No Eligible Purchases
1598	530000928	Withdrawn	1631	530002842	No Eligible Purchases
1599	530000929	Withdrawn	1632	530002843	No Recognized Loss
1600	530000930	Withdrawn	1633	530002844	No Eligible Purchases
1601	530000931	Withdrawn	1634	530002846	No Eligible Purchases
1602	530000932	Withdrawn	1635	530002847	No Eligible Purchases
1603	530000933	Withdrawn	1636	530002849	No Eligible Purchases
1604	530000934	Withdrawn	1637	530002850	No Eligible Purchases
1605	530000935	Withdrawn	1638	530002851	No Eligible Purchases
1606	530000936	Withdrawn	1639	530002852	No Recognized Loss
1607	530000937	Withdrawn	1640	530002853	No Recognized Loss
1608	530000938	Withdrawn	1641	530002854	No Recognized Loss
1609	530000939	Withdrawn	1642	530002855	No Eligible Purchases
1610	530000940	Withdrawn	1643	530002856	No Eligible Purchases
1611	530000941	Withdrawn	1644	530002857	No Eligible Purchases
1612	530000942	Withdrawn	1645	530002858	No Eligible Purchases
1613	530000943	Withdrawn	1646	530002860	No Eligible Purchases
1614	530000944	Withdrawn	1647	530002862	No Eligible Purchases
1615	530000945	Withdrawn	1648	530002863	No Eligible Purchases
1616	530000946	Withdrawn	1649	530002865	No Eligible Purchases
1617	530000947	Withdrawn	1650	530002866	No Recognized Loss

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1651	530000948	Withdrawn	1684	530002869	No Recognized Loss
1652	530000949	Withdrawn	1685	530002870	No Eligible Purchases
1653	530000950	Withdrawn	1686	530002872	No Recognized Loss
1654	530000951	Withdrawn	1687	530002874	No Recognized Loss
1655	530000952	Withdrawn	1688	530002875	No Recognized Loss
1656	530000953	Withdrawn	1689	530002880	No Recognized Loss
1657	530000954	Withdrawn	1690	530002882	No Recognized Loss
1658	530000955	Withdrawn	1691	530002883	No Eligible Purchases
1659	530000956	Withdrawn	1692	530002884	No Recognized Loss
1660	530000957	Withdrawn	1693	530002888	No Recognized Loss
1661	530000958	Withdrawn	1694	530002891	No Eligible Purchases
1662	530000959	Withdrawn	1695	530002893	No Eligible Purchases
1663	530000960	Withdrawn	1696	530002894	No Recognized Loss
1664	530000961	Withdrawn	1697	530002896	No Recognized Loss
1665	530000962	Withdrawn	1698	530002899	No Eligible Purchases
1666	530000963	Withdrawn	1699	530002900	No Recognized Loss
1667	530000964	Withdrawn	1700	530002901	No Recognized Loss
1668	530000965	Withdrawn	1701	530002902	No Eligible Purchases
1669	530000966	Withdrawn	1702	530002903	No Recognized Loss
1670	530000967	Withdrawn	1703	530002904	No Eligible Purchases
1671	530000968	Withdrawn	1704	530002910	No Recognized Loss
1672	530000969	Withdrawn	1705	530002911	No Recognized Loss
1673	530000970	Withdrawn	1706	530002914	No Recognized Loss
1674	530000971	Withdrawn	1707	530002916	No Eligible Purchases
1675	530000972	Withdrawn	1708	530002917	No Eligible Purchases
1676	530000973	Withdrawn	1709	530002918	No Eligible Purchases
1677	530000974	Withdrawn	1710	530002920	No Recognized Loss
1678	530000975	Withdrawn	1711	530002923	No Recognized Loss
1679	530000976	Withdrawn	1712	530002924	No Eligible Purchases
1680	530000977	Withdrawn	1713	530002925	No Eligible Purchases
1681	530000978	Withdrawn	1714	530002926	No Eligible Purchases
1682	530000979	Withdrawn	1715	530002927	No Eligible Purchases
1683	530000980	Withdrawn	1716	530002929	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1717	530000981	Withdrawn	1750	530002933	No Recognized Loss
1718	530000982	Withdrawn	1751	530002936	No Recognized Loss
1719	530000983	Withdrawn	1752	530002937	No Recognized Loss
1720	530000984	Withdrawn	1753	530002943	No Recognized Loss
1721	530000985	Withdrawn	1754	530002944	No Eligible Purchases
1722	530000986	Withdrawn	1755	530002946	No Eligible Purchases
1723	530000987	Withdrawn	1756	530002947	No Eligible Purchases
1724	530000988	Withdrawn	1757	530002948	No Recognized Loss
1725	530000989	Withdrawn	1758	530002951	No Recognized Loss
1726	530000990	Withdrawn	1759	530002954	No Eligible Purchases
1727	530000991	Withdrawn	1760	530002956	No Recognized Loss
1728	530000992	Withdrawn	1761	530002957	No Recognized Loss
1729	530000993	Withdrawn	1762	530002958	No Eligible Purchases
1730	530000994	Withdrawn	1763	530002959	No Recognized Loss
1731	530000995	Withdrawn	1764	530002961	No Recognized Loss
1732	530000996	Withdrawn	1765	530002967	No Recognized Loss
1733	530000997	Withdrawn	1766	530002970	No Recognized Loss
1734	530000998	Withdrawn	1767	530002971	No Recognized Loss
1735	530000999	Withdrawn	1768	530002977	No Recognized Loss
1736	530001000	Withdrawn	1769	530002980	No Recognized Loss
1737	530001001	Withdrawn	1770	530002981	No Recognized Loss
1738	530001002	Withdrawn	1771	530002982	No Eligible Purchases
1739	530001003	Withdrawn	1772	530002983	No Eligible Purchases
1740	530001004	Withdrawn	1773	530002985	No Recognized Loss
1741	530001005	Withdrawn	1774	530002986	No Recognized Loss
1742	530001006	Withdrawn	1775	530002987	No Recognized Loss
1743	530001007	Withdrawn	1776	530002988	No Recognized Loss
1744	530001008	Withdrawn	1777	530002992	No Eligible Purchases
1745	530001009	Withdrawn	1778	530002995	No Eligible Purchases
1746	530001010	Withdrawn	1779	530002996	No Eligible Purchases
1747	530001011	Withdrawn	1780	530002997	No Recognized Loss
1748	530001012	Withdrawn	1781	530002998	No Eligible Purchases
1749	530001013	Withdrawn	1782	530003000	No Recognized Loss

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1783	530001014	Withdrawn	1816	530003001	No Eligible Purchases
1784	530001015	Withdrawn	1817	530003002	No Eligible Purchases
1785	530001016	Withdrawn	1818	530003005	No Recognized Loss
1786	530001017	Withdrawn	1819	530003006	No Eligible Purchases
1787	530001018	Withdrawn	1820	530003008	No Recognized Loss
1788	530001019	Withdrawn	1821	530003009	No Eligible Purchases
1789	530001020	Withdrawn	1822	530003015	No Recognized Loss
1790	530001021	Withdrawn	1823	530003016	No Recognized Loss
1791	530001022	Withdrawn	1824	530003021	No Recognized Loss
1792	530001023	Withdrawn	1825	530003025	No Recognized Loss
1793	530001024	Withdrawn	1826	530003029	No Recognized Loss
1794	530001025	Withdrawn	1827	530003030	No Recognized Loss
1795	530001026	Withdrawn	1828	530003031	No Recognized Loss
1796	530001027	Withdrawn	1829	530003035	No Recognized Loss
1797	530001028	Withdrawn	1830	530003039	No Recognized Loss
1798	530001029	Withdrawn	1831	530003040	No Recognized Loss
1799	530001030	Withdrawn	1832	530003044	No Eligible Purchases
1800	530001031	Withdrawn	1833	530003045	No Eligible Purchases
1801	530001032	Withdrawn	1834	530003046	No Recognized Loss
1802	530001033	Withdrawn	1835	530003047	No Eligible Purchases
1803	530001034	Withdrawn	1836	530003049	No Recognized Loss
1804	530001035	Withdrawn	1837	530003050	No Recognized Loss
1805	530001036	Withdrawn	1838	530003053	No Recognized Loss
1806	530001037	Withdrawn	1839	530003057	No Recognized Loss
1807	530001038	Withdrawn	1840	530003062	No Eligible Purchases
1808	530001039	Withdrawn	1841	530003063	No Recognized Loss
1809	530001040	Withdrawn	1842	530003064	No Recognized Loss
1810	530001041	Withdrawn	1843	530003065	No Recognized Loss
1811	530001042	Withdrawn	1844	530003067	No Recognized Loss
1812	530001043	Withdrawn	1845	530003068	No Eligible Purchases
1813	530001044	Withdrawn	1846	530003070	No Recognized Loss
1814	530001045	Withdrawn	1847	530003072	No Eligible Purchases
1815	530001046	Withdrawn	1848	530003074	No Recognized Loss

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1849	530001047	Withdrawn	1882	530003077	No Recognized Loss
1850	530001048	Withdrawn	1883	530003078	No Recognized Loss
1851	530001049	Withdrawn	1884	530003079	No Eligible Purchases
1852	530001050	Withdrawn	1885	530003080	No Eligible Purchases
1853	530001051	Withdrawn	1886	530003081	No Recognized Loss
1854	530001052	Withdrawn	1887	530003082	No Eligible Purchases
1855	530001053	Withdrawn	1888	530003083	No Recognized Loss
1856	530001054	Withdrawn	1889	530003085	No Eligible Purchases
1857	530001055	Withdrawn	1890	530003086	No Eligible Purchases
1858	530001056	Withdrawn	1891	530003090	No Eligible Purchases
1859	530001057	Withdrawn	1892	530003091	No Recognized Loss
1860	530001058	Withdrawn	1893	530003092	No Eligible Purchases
1861	530001059	Withdrawn	1894	530003093	No Eligible Purchases
1862	530001060	Withdrawn	1895	530003094	No Eligible Purchases
1863	530001061	Withdrawn	1896	530003095	No Recognized Loss
1864	530001062	Withdrawn	1897	530003097	No Eligible Purchases
1865	530001063	Withdrawn	1898	530003099	No Recognized Loss
1866	530001064	Withdrawn	1899	530003100	No Recognized Loss
1867	530001065	Withdrawn	1900	530003103	No Recognized Loss
1868	530001066	Withdrawn	1901	530003104	No Recognized Loss
1869	530001067	Withdrawn	1902	530003108	No Eligible Purchases
1870	530001068	Withdrawn	1903	530003109	No Recognized Loss
1871	530001069	Withdrawn	1904	530003110	No Recognized Loss
1872	530001070	Withdrawn	1905	530003112	No Eligible Purchases
1873	530001071	Withdrawn	1906	530003113	No Recognized Loss
1874	530001072	Withdrawn	1907	530003115	No Eligible Purchases
1875	530001073	Withdrawn	1908	530003116	No Eligible Purchases
1876	530001074	Withdrawn	1909	530003117	No Eligible Purchases
1877	530001075	Withdrawn	1910	530003118	No Recognized Loss
1878	530001076	Withdrawn	1911	530003122	No Eligible Purchases
1879	530001077	Withdrawn	1912	530003123	No Eligible Purchases
1880	530001078	Withdrawn	1913	530003124	No Eligible Purchases
1881	530001079	Withdrawn	1914	530003126	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1915	530001080	Withdrawn	1948	530003127	No Eligible Purchases
1916	530001081	Withdrawn	1949	530003129	No Recognized Loss
1917	530001082	Withdrawn	1950	530003130	No Eligible Purchases
1918	530001083	Withdrawn	1951	530003131	No Recognized Loss
1919	530001084	Withdrawn	1952	530003134	No Eligible Purchases
1920	530001085	Withdrawn	1953	530003136	No Recognized Loss
1921	530001086	Withdrawn	1954	530003138	No Eligible Purchases
1922	530001087	Withdrawn	1955	530003141	No Eligible Purchases
1923	530001088	Withdrawn	1956	530003143	No Recognized Loss
1924	530001089	Withdrawn	1957	530003145	No Recognized Loss
1925	530001090	Withdrawn	1958	530003147	No Recognized Loss
1926	530001091	Withdrawn	1959	530003150	No Recognized Loss
1927	530001092	Withdrawn	1960	530003151	No Eligible Purchases
1928	530001093	Withdrawn	1961	530003153	No Eligible Purchases
1929	530001094	Withdrawn	1962	530003154	No Eligible Purchases
1930	530001095	Withdrawn	1963	530003155	No Eligible Purchases
1931	530001096	Withdrawn	1964	530003156	No Recognized Loss
1932	530001097	Withdrawn	1965	530003157	No Eligible Purchases
1933	530001098	Withdrawn	1966	530003159	No Recognized Loss
1934	530001099	Withdrawn	1967	530003160	No Recognized Loss
1935	530001100	Withdrawn	1968	530003161	No Eligible Purchases
1936	530001101	Withdrawn	1969	530003162	No Recognized Loss
1937	530001102	Withdrawn	1970	530003163	No Eligible Purchases
1938	530001103	Withdrawn	1971	530003164	No Recognized Loss
1939	530001104	Withdrawn	1972	530003165	No Eligible Purchases
1940	530001105	Withdrawn	1973	530003166	No Eligible Purchases
1941	530001106	Withdrawn	1974	530003168	No Recognized Loss
1942	530001107	Withdrawn	1975	530003171	No Recognized Loss
1943	530001108	Withdrawn	1976	530003172	No Eligible Purchases
1944	530001109	Withdrawn	1977	530003174	No Recognized Loss
1945	530001110	Withdrawn	1978	530003175	No Eligible Purchases
1946	530001111	Withdrawn	1979	530003176	No Eligible Purchases
1947	530001112	Withdrawn	1980	530003179	No Recognized Loss

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
1981	530001113	Withdrawn	2014	530003180	No Recognized Loss
1982	530001114	Withdrawn	2015	530003181	No Recognized Loss
1983	530001115	Withdrawn	2016	530003183	No Eligible Purchases
1984	530001116	Withdrawn	2017	530003184	No Eligible Purchases
1985	530001117	Withdrawn	2018	530003185	No Eligible Purchases
1986	530001118	Withdrawn	2019	530003188	No Recognized Loss
1987	530001119	Withdrawn	2020	530003191	No Eligible Purchases
1988	530001120	Withdrawn	2021	530003192	No Eligible Purchases
1989	530001121	Withdrawn	2022	530003194	No Recognized Loss
1990	530001122	Withdrawn	2023	530003195	No Eligible Purchases
1991	530001123	Withdrawn	2024	530003197	No Eligible Purchases
1992	530001124	Withdrawn	2025	530003198	No Eligible Purchases
1993	530001125	Withdrawn	2026	530003199	No Recognized Loss
1994	530001126	Withdrawn	2027	530003201	No Eligible Purchases
1995	530001127	Withdrawn	2028	530003207	No Recognized Loss
1996	530001128	Withdrawn	2029	530003214	No Recognized Loss
1997	530001129	Withdrawn	2030	530003221	No Recognized Loss
1998	530001130	Withdrawn	2031	530003222	No Recognized Loss
1999	530001131	Withdrawn	2032	530003223	No Eligible Purchases
2000	530001132	Withdrawn	2033	530003224	No Eligible Purchases
2001	530001133	Withdrawn	2034	530003226	No Eligible Purchases
2002	530001134	Withdrawn	2035	530003227	No Recognized Loss
2003	530001135	Withdrawn	2036	530003228	No Recognized Loss
2004	530001136	Withdrawn	2037	530003229	No Recognized Loss
2005	530001137	Withdrawn	2038	530003231	No Recognized Loss
2006	530001138	Withdrawn	2039	530003232	No Eligible Purchases
2007	530001139	Withdrawn	2040	530003233	No Recognized Loss
2008	530001140	Withdrawn	2041	530003236	No Eligible Purchases
2009	530001141	Withdrawn	2042	530003237	No Eligible Purchases
2010	530001142	Withdrawn	2043	530003238	No Eligible Purchases
2011	530001143	Withdrawn	2044	530003239	No Eligible Purchases
2012	530001144	Withdrawn	2045	530003240	No Eligible Purchases
2013	530001145	Withdrawn	2046	530003242	No Recognized Loss

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2047	530001146	Withdrawn	2080	530003244	No Recognized Loss
2048	530001147	Withdrawn	2081	530003245	No Eligible Purchases
2049	530001148	Withdrawn	2082	530003246	No Recognized Loss
2050	530001149	Withdrawn	2083	530003247	No Recognized Loss
2051	530001150	Withdrawn	2084	530003248	No Recognized Loss
2052	530001151	Withdrawn	2085	530003249	No Recognized Loss
2053	530001152	Withdrawn	2086	530003250	No Recognized Loss
2054	530001153	Withdrawn	2087	530003251	No Recognized Loss
2055	530001154	Withdrawn	2088	530003252	No Recognized Loss
2056	530001155	Withdrawn	2089	530003253	No Recognized Loss
2057	530001156	Withdrawn	2090	530003254	No Recognized Loss
2058	530001157	Withdrawn	2091	530003255	No Recognized Loss
2059	530001158	Withdrawn	2092	530003256	No Recognized Loss
2060	530001159	Withdrawn	2093	530003258	No Recognized Loss
2061	530001160	Withdrawn	2094	530003259	No Recognized Loss
2062	530001161	Withdrawn	2095	530003260	No Recognized Loss
2063	530001162	Withdrawn	2096	530003261	No Recognized Loss
2064	530001163	Withdrawn	2097	530003262	No Eligible Purchases
2065	530001164	Withdrawn	2098	530003263	No Recognized Loss
2066	530001165	Withdrawn	2099	530003264	No Recognized Loss
2067	530001166	Withdrawn	2100	530003265	No Eligible Purchases
2068	530001167	Withdrawn	2101	530003266	No Recognized Loss
2069	530001168	Withdrawn	2102	530003267	No Eligible Purchases
2070	530001169	Withdrawn	2103	530003270	No Eligible Purchases
2071	530001170	Withdrawn	2104	530003271	No Eligible Purchases
2072	530001171	Withdrawn	2105	530003272	No Eligible Purchases
2073	530001172	Withdrawn	2106	530003273	No Eligible Purchases
2074	530001173	Withdrawn	2107	530003274	No Eligible Purchases
2075	530001174	Withdrawn	2108	530003276	No Eligible Purchases
2076	530001175	Withdrawn	2109	530003277	No Eligible Purchases
2077	530001176	Withdrawn	2110	530003278	No Recognized Loss
2078	530001177	Withdrawn	2111	530003279	No Recognized Loss
2079	530001178	Withdrawn	2112	530003280	No Recognized Loss

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2113	530001179	Withdrawn	2146	530003281	No Eligible Purchases
2114	530001180	Withdrawn	2147	530003282	No Eligible Purchases
2115	530001181	Withdrawn	2148	530003284	No Eligible Purchases
2116	530001182	Withdrawn	2149	530003286	No Recognized Loss
2117	530001183	Withdrawn	2150	530003288	No Eligible Purchases
2118	530001184	Withdrawn	2151	530003289	No Eligible Purchases
2119	530001185	Withdrawn	2152	530003290	No Eligible Purchases
2120	530001186	Withdrawn	2153	530003291	No Recognized Loss
2121	530001187	Withdrawn	2154	530003294	No Eligible Purchases
2122	530001188	Withdrawn	2155	530003295	No Eligible Purchases
2123	530001189	Withdrawn	2156	530003299	No Recognized Loss
2124	530001190	Withdrawn	2157	530003300	No Recognized Loss
2125	530001191	Withdrawn	2158	530003310	No Recognized Loss
2126	530001192	Withdrawn	2159	530003311	No Recognized Loss
2127	530001193	Withdrawn	2160	530003312	No Recognized Loss
2128	530001194	Withdrawn	2161	530003314	No Recognized Loss
2129	530001195	Withdrawn	2162	530003315	No Recognized Loss
2130	530001196	Withdrawn	2163	530003316	No Eligible Purchases
2131	530001197	Withdrawn	2164	530003317	No Eligible Purchases
2132	530001198	Withdrawn	2165	530003318	No Eligible Purchases
2133	530001199	Withdrawn	2166	530003321	No Recognized Loss
2134	530001200	Withdrawn	2167	530003322	No Eligible Purchases
2135	530001201	Withdrawn	2168	530003323	No Recognized Loss
2136	530001202	Withdrawn	2169	530003324	No Recognized Loss
2137	530001203	Withdrawn	2170	530003326	No Eligible Purchases
2138	530001204	Withdrawn	2171	530003327	No Eligible Purchases
2139	530001205	Withdrawn	2172	530003328	No Recognized Loss
2140	530001206	Withdrawn	2173	530003329	No Recognized Loss
2141	530001207	Withdrawn	2174	530003330	No Recognized Loss
2142	530001208	Withdrawn	2175	530003331	No Eligible Purchases
2143	530001209	Withdrawn	2176	530003332	No Recognized Loss
2144	530001210	Withdrawn	2177	530003333	No Recognized Loss
2145	530001211	Withdrawn	2178	530003334	No Recognized Loss

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2179	530001212	Withdrawn	2212	530003335	No Eligible Purchases
2180	530001213	Withdrawn	2213	530003336	No Eligible Purchases
2181	530001214	Withdrawn	2214	530003337	No Recognized Loss
2182	530001215	Withdrawn	2215	530003338	No Eligible Purchases
2183	530001216	Withdrawn	2216	530003339	No Eligible Purchases
2184	530001217	Withdrawn	2217	530003341	No Eligible Purchases
2185	530001218	Withdrawn	2218	530003342	No Recognized Loss
2186	530001219	Withdrawn	2219	530003344	No Recognized Loss
2187	530001220	Withdrawn	2220	530003345	No Eligible Purchases
2188	530001221	Withdrawn	2221	530003346	No Recognized Loss
2189	530001222	Withdrawn	2222	530003347	No Recognized Loss
2190	530001223	Withdrawn	2223	530003348	No Eligible Purchases
2191	530001224	Withdrawn	2224	530003350	No Eligible Purchases
2192	530001225	Withdrawn	2225	530003351	No Recognized Loss
2193	530001226	Withdrawn	2226	530003352	No Eligible Purchases
2194	530001227	No Recognized Loss	2227	530003353	No Recognized Loss
2195	530001234	No Recognized Loss	2228	530003354	No Recognized Loss
2196	530001235	No Recognized Loss	2229	530003355	No Recognized Loss
2197	530001236	No Recognized Loss	2230	530003356	No Eligible Purchases
2198	530001242	No Eligible Purchases	2231	530003357	No Eligible Purchases
2199	530001248	Duplicate	2232	530003358	No Eligible Purchases
2200	530001249	No Recognized Loss	2233	530003359	No Eligible Purchases
2201	530001250	No Recognized Loss	2234	530003360	No Eligible Purchases
2202	530001264	No Eligible Purchases	2235	530003361	No Eligible Purchases
2203	530001265	No Eligible Purchases	2236	530003362	No Eligible Purchases
2204	530001277	Duplicate	2237	530003363	No Recognized Loss
2205	530001278	Duplicate	2238	530003364	No Eligible Purchases
2206	530001283	No Eligible Purchases	2239	530003365	No Eligible Purchases
2207	800000303	Ineligibility Never Cured	2240	530003366	No Eligible Purchases
2208	530001289	No Recognized Loss	2241	530003367	No Eligible Purchases
2209	530001291	No Recognized Loss	2242	530003368	No Eligible Purchases
2210	530001292	No Recognized Loss	2243	530003369	No Recognized Loss
2211	530001294	No Eligible Purchases	2244	530003370	No Recognized Loss

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2245	530001295	No Recognized Loss	2278	530003371	No Recognized Loss
2246	530001296	No Eligible Purchases	2279	530003372	No Recognized Loss
2247	530001298	No Eligible Purchases	2280	530003373	No Recognized Loss
2248	530001299	No Eligible Purchases	2281	530003374	No Eligible Purchases
2249	530001300	No Eligible Purchases	2282	530003375	No Recognized Loss
2250	530001301	No Eligible Purchases	2283	530003376	No Eligible Purchases
2251	530001307	No Recognized Loss	2284	530003377	No Recognized Loss
2252	530001308	No Eligible Purchases	2285	530003378	No Recognized Loss
2253	530001310	No Eligible Purchases	2286	530003380	No Recognized Loss
2254	530001311	No Eligible Purchases	2287	530003381	No Recognized Loss
2255	530001312	No Eligible Purchases	2288	530003382	No Recognized Loss
2256	530001313	No Eligible Purchases	2289	530003384	No Eligible Purchases
2257	530001314	No Eligible Purchases	2290	530003386	No Eligible Purchases
2258	530001315	No Eligible Purchases	2291	530003389	No Recognized Loss
2259	530001317	No Eligible Purchases	2292	530003390	No Recognized Loss
2260	530001318	No Eligible Purchases	2293	530003391	No Recognized Loss
2261	530001319	No Recognized Loss	2294	530003392	No Eligible Purchases
2262	530001320	No Eligible Purchases	2295	530003393	No Recognized Loss
2263	530001321	No Eligible Purchases	2296	530003394	No Recognized Loss
2264	530001324	No Recognized Loss	2297	530003395	No Eligible Purchases
2265	530001327	No Recognized Loss	2298	530003396	No Eligible Purchases
2266	530001328	No Recognized Loss	2299	530003398	No Eligible Purchases
2267	530001329	No Eligible Purchases	2300	530003399	No Recognized Loss
2268	530001334	No Recognized Loss	2301	530003400	No Recognized Loss
2269	530001335	No Eligible Purchases	2302	530003401	No Eligible Purchases
2270	530001338	No Eligible Purchases	2303	530003402	No Recognized Loss
2271	530001339	No Eligible Purchases	2304	530003404	No Eligible Purchases
2272	530001340	No Eligible Purchases	2305	530003405	No Recognized Loss
2273	530001341	No Eligible Purchases	2306	530003406	No Eligible Purchases
2274	530001342	No Eligible Purchases	2307	530003407	No Eligible Purchases
2275	530001344	No Eligible Purchases	2308	530003408	No Eligible Purchases
2276	530001345	No Eligible Purchases	2309	530003409	No Eligible Purchases
2277	530001346	No Eligible Purchases	2310	530003410	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2311	530001348	No Eligible Purchases	2344	530003412	No Eligible Purchases
2312	530001349	No Eligible Purchases	2345	530003413	No Eligible Purchases
2313	530001350	No Eligible Purchases	2346	530003415	No Eligible Purchases
2314	530001352	Duplicate	2347	530003416	No Eligible Purchases
2315	530001353	No Eligible Purchases	2348	530003417	No Eligible Purchases
2316	530001355	No Eligible Purchases	2349	530003418	No Eligible Purchases
2317	530001357	No Eligible Purchases	2350	530003419	No Recognized Loss
2318	530001360	No Eligible Purchases	2351	530003422	No Recognized Loss
2319	530001362	No Eligible Purchases	2352	530003423	No Recognized Loss
2320	530001363	No Eligible Purchases	2353	530003424	No Eligible Purchases
2321	530001364	No Recognized Loss	2354	530003425	No Recognized Loss
2322	530001365	No Eligible Purchases	2355	530003426	No Recognized Loss
2323	530001366	No Recognized Loss	2356	530003427	No Recognized Loss
2324	530001367	No Eligible Purchases	2357	530003428	No Recognized Loss
2325	530001370	No Eligible Purchases	2358	530003429	No Recognized Loss
2326	530001371	No Eligible Purchases	2359	530003431	No Eligible Purchases
2327	530001374	No Eligible Purchases	2360	530003432	No Recognized Loss
2328	530001375	No Eligible Purchases	2361	530003433	No Eligible Purchases
2329	530001376	No Eligible Purchases	2362	530003434	No Eligible Purchases
2330	530001377	No Eligible Purchases	2363	530003435	No Recognized Loss
2331	530001380	No Eligible Purchases	2364	530003436	No Eligible Purchases
2332	530001385	No Recognized Loss	2365	530003439	No Eligible Purchases
2333	530001386	No Eligible Purchases	2366	530003440	No Recognized Loss
2334	530001387	No Eligible Purchases	2367	530003441	No Eligible Purchases
2335	530001389	No Recognized Loss	2368	530003442	No Eligible Purchases
2336	530001390	No Eligible Purchases	2369	530003444	No Eligible Purchases
2337	530001391	No Eligible Purchases	2370	530003446	No Eligible Purchases
2338	530001392	No Eligible Purchases	2371	530003447	No Eligible Purchases
2339	530001394	No Eligible Purchases	2372	530003448	No Eligible Purchases
2340	530001395	No Eligible Purchases	2373	530003449	No Eligible Purchases
2341	530001397	No Eligible Purchases	2374	530003450	No Eligible Purchases
2342	530001398	No Eligible Purchases	2375	530003451	No Eligible Purchases
2343	530001399	No Eligible Purchases	2376	530003452	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2377	530001400	No Eligible Purchases	2410	530003453	No Eligible Purchases
2378	530001401	No Eligible Purchases	2411	530003454	No Eligible Purchases
2379	530001402	No Eligible Purchases	2412	530003455	No Eligible Purchases
2380	530001404	No Eligible Purchases	2413	530003456	No Eligible Purchases
2381	530001406	No Eligible Purchases	2414	530003457	No Eligible Purchases
2382	530001407	No Eligible Purchases	2415	530003458	No Eligible Purchases
2383	530001408	No Eligible Purchases	2416	530003459	No Eligible Purchases
2384	530001409	No Eligible Purchases	2417	530003460	No Eligible Purchases
2385	530001410	No Recognized Loss	2418	530003461	No Eligible Purchases
2386	530001411	No Eligible Purchases	2419	530003462	No Eligible Purchases
2387	530001413	No Recognized Loss	2420	530003463	No Eligible Purchases
2388	530001414	No Eligible Purchases	2421	530003464	No Eligible Purchases
2389	530001415	No Eligible Purchases	2422	530003465	No Eligible Purchases
2390	530001416	No Eligible Purchases	2423	530003466	No Eligible Purchases
2391	530001417	No Eligible Purchases	2424	530003467	No Eligible Purchases
2392	530001418	No Eligible Purchases	2425	530003468	No Eligible Purchases
2393	530001420	No Eligible Purchases	2426	530003469	No Eligible Purchases
2394	530001421	No Recognized Loss	2427	530003470	No Eligible Purchases
2395	530001422	No Eligible Purchases	2428	530003471	No Eligible Purchases
2396	530001423	No Eligible Purchases	2429	530003472	No Eligible Purchases
2397	530001424	No Eligible Purchases	2430	530003473	No Eligible Purchases
2398	530001426	No Eligible Purchases	2431	530003474	No Eligible Purchases
2399	530001428	No Eligible Purchases	2432	530003475	No Eligible Purchases
2400	530001429	No Eligible Purchases	2433	530003476	No Eligible Purchases
2401	530001430	No Eligible Purchases	2434	530003477	No Eligible Purchases
2402	530001431	No Eligible Purchases	2435	530003478	No Recognized Loss
2403	530001432	No Eligible Purchases	2436	530003479	No Eligible Purchases
2404	530001433	No Eligible Purchases	2437	530003481	No Eligible Purchases
2405	530001434	No Eligible Purchases	2438	530003482	No Eligible Purchases
2406	530001435	No Eligible Purchases	2439	530003484	No Recognized Loss
2407	530001436	No Eligible Purchases	2440	530003485	No Recognized Loss
2408	530001437	No Eligible Purchases	2441	530003486	No Recognized Loss
2409	530001438	No Eligible Purchases	2442	530003487	No Recognized Loss

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2443	530001439	No Eligible Purchases	2476	530003488	No Recognized Loss
2444	530001441	No Eligible Purchases	2477	530003489	No Recognized Loss
2445	530001442	No Eligible Purchases	2478	530003493	No Eligible Purchases
2446	530001443	No Eligible Purchases	2479	530003497	No Recognized Loss
2447	530001444	No Eligible Purchases	2480	530003498	No Eligible Purchases
2448	530001445	No Eligible Purchases	2481	530003499	No Eligible Purchases
2449	530001446	No Eligible Purchases	2482	530003500	No Eligible Purchases
2450	530001448	No Eligible Purchases	2483	530003501	No Eligible Purchases
2451	530001449	No Eligible Purchases	2484	530003502	No Eligible Purchases
2452	530001450	No Eligible Purchases	2485	530003503	No Eligible Purchases
2453	530001452	No Eligible Purchases	2486	530003504	No Eligible Purchases
2454	530001453	No Eligible Purchases	2487	530003506	No Recognized Loss
2455	530001454	No Eligible Purchases	2488	530003507	No Eligible Purchases
2456	530001455	No Eligible Purchases	2489	530003508	No Eligible Purchases
2457	530001456	No Eligible Purchases	2490	530003509	No Eligible Purchases
2458	530001457	No Eligible Purchases	2491	530003510	No Eligible Purchases
2459	530001458	No Eligible Purchases	2492	530003511	No Eligible Purchases
2460	530001459	No Eligible Purchases	2493	530003512	No Eligible Purchases
2461	530001461	No Eligible Purchases	2494	530003514	No Recognized Loss
2462	530001462	Duplicate	2495	530003515	No Recognized Loss
2463	530001463	No Eligible Purchases	2496	530003516	No Eligible Purchases
2464	530001464	No Eligible Purchases	2497	530003517	No Eligible Purchases
2465	530001467	No Eligible Purchases	2498	530003518	No Recognized Loss
2466	530001468	No Eligible Purchases	2499	530003519	No Eligible Purchases
2467	530001469	No Eligible Purchases	2500	530003520	No Recognized Loss
2468	530001470	No Eligible Purchases	2501	530003522	No Eligible Purchases
2469	530001471	No Eligible Purchases	2502	530003523	No Recognized Loss
2470	530001474	No Eligible Purchases	2503	530003524	No Eligible Purchases
2471	530001475	No Recognized Loss	2504	530003525	No Eligible Purchases
2472	530001476	No Eligible Purchases	2505	530003526	No Eligible Purchases
2473	530001477	No Eligible Purchases	2506	530003527	No Eligible Purchases
2474	530001478	No Eligible Purchases	2507	530003528	No Eligible Purchases
2475	530001480	No Eligible Purchases	2508	530003529	No Eligible Purchases

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2509	530001481	No Eligible Purchases	2542	530003530	No Eligible Purchases
2510	530001483	No Eligible Purchases	2543	530003531	No Eligible Purchases
2511	530001485	No Eligible Purchases	2544	530003532	No Eligible Purchases
2512	530001488	No Eligible Purchases	2545	530003533	No Eligible Purchases
2513	530001489	No Eligible Purchases	2546	530003534	No Eligible Purchases
2514	530001490	No Eligible Purchases	2547	530003535	No Eligible Purchases
2515	530001491	No Eligible Purchases	2548	530003536	No Recognized Loss
2516	530001492	No Eligible Purchases	2549	530003537	No Eligible Purchases
2517	530001494	No Eligible Purchases	2550	530003538	No Eligible Purchases
2518	530001495	No Eligible Purchases	2551	530003539	No Recognized Loss
2519	530001497	No Recognized Loss	2552	530003540	No Eligible Purchases
2520	530001498	No Recognized Loss	2553	530003541	No Recognized Loss
2521	530001500	No Eligible Purchases	2554	530003542	No Eligible Purchases
2522	530001501	No Eligible Purchases	2555	530003543	No Eligible Purchases
2523	530001502	No Eligible Purchases	2556	530003544	No Eligible Purchases
2524	530001503	No Eligible Purchases	2557	530003545	No Recognized Loss
2525	530001504	No Eligible Purchases	2558	530003546	No Recognized Loss
2526	530001505	No Eligible Purchases	2559	530003551	No Eligible Purchases
2527	530001506	No Eligible Purchases	2560	530003552	No Recognized Loss
2528	530001507	No Eligible Purchases	2561	530003553	No Recognized Loss
2529	530001509	No Eligible Purchases	2562	530003554	No Recognized Loss
2530	530001510	No Eligible Purchases	2563	530003555	No Eligible Purchases
2531	530001511	No Eligible Purchases	2564	530003557	No Eligible Purchases
2532	530001516	No Eligible Purchases	2565	530003559	No Eligible Purchases
2533	530001518	No Eligible Purchases	2566	530003560	No Recognized Loss
2534	530001519	No Eligible Purchases	2567	530003561	No Recognized Loss
2535	530001520	No Eligible Purchases	2568	530003562	No Recognized Loss
2536	530001521	Withdrawn	2569	530003565	No Eligible Purchases
2537	530001522	Withdrawn	2570	530003566	No Recognized Loss
2538	530001523	Withdrawn	2571	530003567	No Eligible Purchases
2539	530001524	Withdrawn	2572	530003568	No Recognized Loss
2540	530001525	No Recognized Loss	2573	530003569	No Eligible Purchases
2541	530001526	No Recognized Loss	2574	530003570	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2575	530001527	No Recognized Loss	2608	530003571	No Recognized Loss
2576	530001528	No Recognized Loss	2609	530003573	No Eligible Purchases
2577	530001529	No Recognized Loss	2610	530003574	No Eligible Purchases
2578	530001531	No Recognized Loss	2611	530003575	No Eligible Purchases
2579	530001532	No Eligible Purchases	2612	530003576	No Eligible Purchases
2580	530001533	No Recognized Loss	2613	530003577	No Eligible Purchases
2581	530001534	No Recognized Loss	2614	530003578	No Recognized Loss
2582	530001535	Withdrawn	2615	530003579	No Eligible Purchases
2583	530001536	No Recognized Loss	2616	530003580	No Eligible Purchases
2584	530001537	No Recognized Loss	2617	530003581	No Recognized Loss
2585	530001538	No Recognized Loss	2618	530003591	No Recognized Loss
2586	530001539	No Recognized Loss	2619	530003592	No Recognized Loss
2587	530001540	No Recognized Loss	2620	530003593	No Recognized Loss
2588	530001541	No Recognized Loss	2621	530003594	No Eligible Purchases
2589	530001542	No Recognized Loss	2622	530003595	No Eligible Purchases
2590	530001543	No Recognized Loss	2623	530003596	No Recognized Loss
2591	530001544	No Recognized Loss	2624	530003597	No Eligible Purchases
2592	530001545	No Recognized Loss	2625	530003598	No Eligible Purchases
2593	530001546	No Recognized Loss	2626	530003599	No Recognized Loss
2594	530001547	No Recognized Loss	2627	530003600	No Eligible Purchases
2595	530001548	No Recognized Loss	2628	530003601	No Recognized Loss
2596	530001549	No Eligible Purchases	2629	530003602	No Recognized Loss
2597	530001550	No Recognized Loss	2630	530003603	No Recognized Loss
2598	530001551	No Eligible Purchases	2631	530003605	No Eligible Purchases
2599	530001552	No Recognized Loss	2632	530003607	No Eligible Purchases
2600	530001553	No Recognized Loss	2633	530003608	No Eligible Purchases
2601	530001554	Withdrawn	2634	530003609	No Eligible Purchases
2602	530001555	Withdrawn	2635	530003610	No Eligible Purchases
2603	530001556	Withdrawn	2636	530003611	No Recognized Loss
2604	530001557	Withdrawn	2637	530003612	No Eligible Purchases
2605	530001558	Withdrawn	2638	530003613	No Eligible Purchases
2606	530001559	Withdrawn	2639	530003614	No Eligible Purchases
2607	530001560	Withdrawn	2640	530003615	No Recognized Loss

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2641	530001561	Withdrawn	2674	530003616	No Recognized Loss
2642	530001562	Withdrawn	2675	530003617	No Eligible Purchases
2643	530001563	Withdrawn	2676	530003618	No Eligible Purchases
2644	530001564	Withdrawn	2677	530003619	No Eligible Purchases
2645	530001565	Withdrawn	2678	530003620	No Eligible Purchases
2646	530001566	Withdrawn	2679	530003621	No Eligible Purchases
2647	530001567	Withdrawn	2680	530003622	No Eligible Purchases
2648	530001568	Withdrawn	2681	530003623	No Eligible Purchases
2649	530001569	Withdrawn	2682	530003624	No Eligible Purchases
2650	530001570	Withdrawn	2683	530003625	No Eligible Purchases
2651	530001571	Withdrawn	2684	530003626	No Eligible Purchases
2652	530001572	Withdrawn	2685	530003627	No Eligible Purchases
2653	530001573	Withdrawn	2686	530003628	No Recognized Loss
2654	530001574	Withdrawn	2687	530003629	No Recognized Loss
2655	530001575	Withdrawn	2688	530003630	No Eligible Purchases
2656	530001576	Withdrawn	2689	530003631	No Eligible Purchases
2657	530001577	Withdrawn	2690	530003632	No Recognized Loss
2658	530001578	Withdrawn	2691	530003633	No Recognized Loss
2659	530001579	Withdrawn	2692	530003634	No Eligible Purchases
2660	530001580	Withdrawn	2693	530003635	No Recognized Loss
2661	530001581	Withdrawn	2694	530003637	No Eligible Purchases
2662	530001582	Withdrawn	2695	530003638	No Eligible Purchases
2663	530001583	Withdrawn	2696	530003640	No Eligible Purchases
2664	530001584	Withdrawn	2697	530003641	No Eligible Purchases
2665	530001585	Withdrawn	2698	530003642	No Eligible Purchases
2666	530001586	Withdrawn	2699	530003643	No Eligible Purchases
2667	530001587	Withdrawn	2700	530003646	No Eligible Purchases
2668	530001588	Withdrawn	2701	530003647	No Eligible Purchases
2669	530001589	Withdrawn	2702	530003648	No Eligible Purchases
2670	530001590	Withdrawn	2703	530003649	No Eligible Purchases
2671	530001591	Withdrawn	2704	530003652	No Eligible Purchases
2672	530001592	Withdrawn	2705	530003654	No Eligible Purchases
2673	530001593	Withdrawn	2706	530003655	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2707	530001594	Withdrawn	2740	530003660	No Eligible Purchases
2708	530001595	Withdrawn	2741	530003661	No Eligible Purchases
2709	530001596	Withdrawn	2742	530003662	No Eligible Purchases
2710	530001597	Withdrawn	2743	530003663	No Eligible Purchases
2711	530001598	Withdrawn	2744	530003664	No Eligible Purchases
2712	530001599	Withdrawn	2745	530003666	No Recognized Loss
2713	530001600	Withdrawn	2746	530003667	No Eligible Purchases
2714	530001601	Withdrawn	2747	530003668	No Eligible Purchases
2715	530001602	Withdrawn	2748	530003669	No Eligible Purchases
2716	530001603	Withdrawn	2749	530003670	No Eligible Purchases
2717	530001604	Withdrawn	2750	530003671	No Eligible Purchases
2718	530001605	Withdrawn	2751	530003672	No Eligible Purchases
2719	530001606	Withdrawn	2752	530003673	No Eligible Purchases
2720	530001607	Withdrawn	2753	530003674	No Eligible Purchases
2721	530001608	Withdrawn	2754	530003675	No Eligible Purchases
2722	530001609	Withdrawn	2755	530003676	No Eligible Purchases
2723	530001610	Withdrawn	2756	530003677	No Eligible Purchases
2724	530001611	Withdrawn	2757	530003678	No Eligible Purchases
2725	530001612	Withdrawn	2758	530003679	No Eligible Purchases
2726	530001613	Withdrawn	2759	530003681	No Recognized Loss
2727	530001614	Withdrawn	2760	530003682	No Eligible Purchases
2728	530001615	Withdrawn	2761	530003686	No Eligible Purchases
2729	530001616	Withdrawn	2762	530003692	No Eligible Purchases
2730	530001617	Withdrawn	2763	530003693	No Recognized Loss
2731	530001618	Withdrawn	2764	530003698	No Eligible Purchases
2732	530001619	Withdrawn	2765	530003699	No Eligible Purchases
2733	530001620	Withdrawn	2766	530003701	No Eligible Purchases
2734	530001621	Withdrawn	2767	530003703	No Eligible Purchases
2735	530001622	Withdrawn	2768	530003704	No Eligible Purchases
2736	530001623	Withdrawn	2769	530003705	No Eligible Purchases
2737	530001624	Withdrawn	2770	530003706	No Recognized Loss
2738	530001625	Withdrawn	2771	530003707	No Eligible Purchases
2739	530001626	Withdrawn	2772	530003708	No Eligible Purchases

Groupon Securities Settlement
Rejected Claims
Exhibit D-3

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2773	530001627	Withdrawn	2806	530003710	No Recognized Loss
2774	530001628	Withdrawn	2807	530003711	No Recognized Loss
2775	530001629	Withdrawn	2808	530003712	No Recognized Loss
2776	530001630	Withdrawn	2809	530003713	No Recognized Loss
2777	530001631	Withdrawn	2810	530003715	No Eligible Purchases
2778	530001632	Withdrawn	2811	530003716	No Eligible Purchases
2779	530001633	Withdrawn	2812	530003717	No Eligible Purchases
2780	530001634	Withdrawn	2813	530003718	No Eligible Purchases
2781	530001635	Withdrawn	2814	530003719	No Eligible Purchases
2782	530001636	Withdrawn	2815	530003720	No Eligible Purchases
2783	530001637	Withdrawn	2816	530003721	No Eligible Purchases
2784	530001638	Withdrawn	2817	530003722	No Eligible Purchases
2785	530001639	Withdrawn	2818	530003723	No Eligible Purchases
2786	530001640	Withdrawn	2819	530003724	No Eligible Purchases
2787	530001641	Withdrawn	2820	530003726	No Eligible Purchases
2788	530001642	Withdrawn	2821	530003727	No Eligible Purchases
2789	530001643	Withdrawn	2822	530003728	No Recognized Loss
2790	530001644	Withdrawn	2823	530003729	No Eligible Purchases
2791	530001645	Withdrawn	2824	530003730	No Eligible Purchases
2792	530001646	Withdrawn	2825	530003731	No Eligible Purchases
2793	530001647	Withdrawn	2826	530003732	No Eligible Purchases
2794	530001648	Withdrawn	2827	530003733	No Eligible Purchases
2795	530001649	Withdrawn	2828	530003734	No Eligible Purchases
2796	530001650	Withdrawn	2829	530003735	No Eligible Purchases
2797	530001651	Withdrawn	2830	530003736	No Eligible Purchases
2798	530001652	Withdrawn	2831	530003737	No Eligible Purchases
2799	530001653	Withdrawn	2832	530003739	No Eligible Purchases
2800	530001654	Withdrawn	2833	530003740	No Eligible Purchases
2801	530001655	Withdrawn	2834	530003741	No Eligible Purchases
2802	530001656	Withdrawn	2835	530003742	No Eligible Purchases
2803	530001657	Withdrawn	2836	530003743	No Eligible Purchases
2804	530001658	Withdrawn	2837	530003745	No Eligible Purchases
2805	530001659	Withdrawn	2838	530003746	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2839	530001660	Withdrawn	2872	530003747	No Eligible Purchases
2840	530001661	Withdrawn	2873	530003748	No Eligible Purchases
2841	530001662	Withdrawn	2874	530003749	No Eligible Purchases
2842	530001663	Withdrawn	2875	530003750	No Eligible Purchases
2843	530001664	Withdrawn	2876	530003751	No Eligible Purchases
2844	530001665	Withdrawn	2877	530003752	No Eligible Purchases
2845	530001666	Withdrawn	2878	530003753	No Eligible Purchases
2846	530001667	Withdrawn	2879	530003754	No Eligible Purchases
2847	530001668	Withdrawn	2880	530003756	No Eligible Purchases
2848	530001669	Withdrawn	2881	530003757	No Eligible Purchases
2849	530001670	Withdrawn	2882	530003758	No Eligible Purchases
2850	530001671	Withdrawn	2883	530003759	No Eligible Purchases
2851	530001672	Withdrawn	2884	530003760	No Eligible Purchases
2852	530001673	Withdrawn	2885	530003763	No Eligible Purchases
2853	530001674	Withdrawn	2886	530003764	No Eligible Purchases
2854	530001675	Withdrawn	2887	530003766	No Recognized Loss
2855	530001676	Withdrawn	2888	530003767	No Recognized Loss
2856	530001677	Withdrawn	2889	530003768	No Eligible Purchases
2857	530001678	Withdrawn	2890	530003770	No Recognized Loss
2858	530001679	Withdrawn	2891	530003771	No Eligible Purchases
2859	530001680	Withdrawn	2892	530003772	No Eligible Purchases
2860	530001681	Withdrawn	2893	530003773	No Eligible Purchases
2861	530001682	Withdrawn	2894	530003774	No Recognized Loss
2862	530001683	Withdrawn	2895	530003776	No Recognized Loss
2863	530001684	Withdrawn	2896	530003777	No Eligible Purchases
2864	530001685	Withdrawn	2897	530003779	No Eligible Purchases
2865	530001686	Withdrawn	2898	530003780	No Eligible Purchases
2866	530001687	Withdrawn	2899	530003781	No Eligible Purchases
2867	530001688	Withdrawn	2900	530003784	No Eligible Purchases
2868	530001689	Withdrawn	2901	530003785	No Recognized Loss
2869	530001690	Withdrawn	2902	530003788	No Eligible Purchases
2870	530001691	Withdrawn	2903	530003789	No Eligible Purchases
2871	530001692	Withdrawn	2904	530003790	No Recognized Loss

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2905	530001693	Withdrawn	2938	530003791	No Eligible Purchases
2906	530001694	Withdrawn	2939	530003793	No Eligible Purchases
2907	530001695	Withdrawn	2940	530003794	No Eligible Purchases
2908	530001696	Withdrawn	2941	530003796	No Eligible Purchases
2909	530001697	Withdrawn	2942	530003797	No Eligible Purchases
2910	530001698	Withdrawn	2943	530003799	No Eligible Purchases
2911	530001699	Withdrawn	2944	530003800	No Eligible Purchases
2912	530001700	Withdrawn	2945	530003803	No Eligible Purchases
2913	530001701	Withdrawn	2946	530003804	No Eligible Purchases
2914	530001702	Withdrawn	2947	530003805	No Eligible Purchases
2915	530001703	Withdrawn	2948	530003807	No Eligible Purchases
2916	530001704	Withdrawn	2949	530003808	No Eligible Purchases
2917	530001705	Withdrawn	2950	530003809	No Eligible Purchases
2918	530001706	Withdrawn	2951	530003810	No Eligible Purchases
2919	530001707	Withdrawn	2952	530003811	No Eligible Purchases
2920	530001708	Withdrawn	2953	530003812	No Eligible Purchases
2921	530001709	Withdrawn	2954	530003813	No Eligible Purchases
2922	530001710	Withdrawn	2955	530003814	No Eligible Purchases
2923	530001711	Withdrawn	2956	530003815	No Eligible Purchases
2924	530001712	Withdrawn	2957	530003816	No Eligible Purchases
2925	530001713	Withdrawn	2958	530003817	No Eligible Purchases
2926	530001714	Withdrawn	2959	530003818	No Eligible Purchases
2927	530001715	Withdrawn	2960	530003820	No Eligible Purchases
2928	530001716	Withdrawn	2961	530003821	No Eligible Purchases
2929	530001717	Withdrawn	2962	530003822	No Eligible Purchases
2930	530001718	Withdrawn	2963	530003823	No Eligible Purchases
2931	530001719	Withdrawn	2964	530003824	No Eligible Purchases
2932	530001720	Withdrawn	2965	530003827	No Eligible Purchases
2933	530001721	Withdrawn	2966	530003829	No Recognized Loss
2934	530001722	Withdrawn	2967	530003831	No Recognized Loss
2935	530001723	Withdrawn	2968	530003832	No Eligible Purchases
2936	530001724	Withdrawn	2969	530003833	No Eligible Purchases
2937	530001725	Withdrawn	2970	530003834	No Recognized Loss

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
2971	530001726	Withdrawn	3004	530003837	No Recognized Loss
2972	530001727	Withdrawn	3005	530003839	No Eligible Purchases
2973	530001728	Withdrawn	3006	530003840	No Eligible Purchases
2974	530001729	Withdrawn	3007	530003841	No Eligible Purchases
2975	530001730	Withdrawn	3008	530003842	No Eligible Purchases
2976	530001731	Withdrawn	3009	530003843	No Eligible Purchases
2977	530001732	Withdrawn	3010	530003844	No Eligible Purchases
2978	530001733	Withdrawn	3011	530003846	No Recognized Loss
2979	530001734	Withdrawn	3012	530003849	No Eligible Purchases
2980	530001735	Withdrawn	3013	530003852	No Recognized Loss
2981	530001736	Withdrawn	3014	530003853	No Recognized Loss
2982	530001737	Withdrawn	3015	530003854	No Eligible Purchases
2983	530001738	Withdrawn	3016	530003855	No Eligible Purchases
2984	530001739	Withdrawn	3017	530003856	No Eligible Purchases
2985	530001740	Withdrawn	3018	530003857	No Eligible Purchases
2986	530001741	Withdrawn	3019	530003858	No Eligible Purchases
2987	530001742	Withdrawn	3020	530003859	No Eligible Purchases
2988	530001743	Withdrawn	3021	530003860	No Eligible Purchases
2989	530001744	Withdrawn	3022	530003861	No Eligible Purchases
2990	530001745	Withdrawn	3023	530003862	No Eligible Purchases
2991	530001746	Withdrawn	3024	530003863	No Eligible Purchases
2992	530001747	Withdrawn	3025	530003864	No Eligible Purchases
2993	530001748	Withdrawn	3026	530003865	No Eligible Purchases
2994	530001749	Withdrawn	3027	530003866	No Eligible Purchases
2995	530001750	Withdrawn	3028	530003867	No Eligible Purchases
2996	530001751	Withdrawn	3029	530003868	No Eligible Purchases
2997	530001752	Withdrawn	3030	530003869	No Eligible Purchases
2998	530001753	Withdrawn	3031	530003870	No Eligible Purchases
2999	530001754	Withdrawn	3032	530003871	No Eligible Purchases
3000	530001755	Withdrawn	3033	530003872	No Eligible Purchases
3001	530001756	Withdrawn	3034	530003873	No Recognized Loss
3002	530001757	Withdrawn	3035	530003877	No Eligible Purchases
3003	530001758	Withdrawn	3036	530003878	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
3037	530001759	Withdrawn	3070	530003880	No Recognized Loss
3038	530001760	Withdrawn	3071	530003881	No Eligible Purchases
3039	530001761	Withdrawn	3072	530003882	No Eligible Purchases
3040	530001762	Withdrawn	3073	530003883	No Eligible Purchases
3041	530001763	Withdrawn	3074	530003884	No Eligible Purchases
3042	530001764	Withdrawn	3075	530003885	No Eligible Purchases
3043	530001765	Withdrawn	3076	530003887	No Eligible Purchases
3044	530001766	Withdrawn	3077	530003888	No Eligible Purchases
3045	530001767	Withdrawn	3078	530003889	No Eligible Purchases
3046	530001768	Withdrawn	3079	530003890	No Eligible Purchases
3047	530001769	Withdrawn	3080	530003891	No Eligible Purchases
3048	530001770	Withdrawn	3081	530003892	No Eligible Purchases
3049	530001771	Withdrawn	3082	530003893	No Eligible Purchases
3050	530001772	Withdrawn	3083	530003895	No Eligible Purchases
3051	530001773	Withdrawn	3084	530003897	No Eligible Purchases
3052	530001774	Withdrawn	3085	530003898	No Eligible Purchases
3053	530001775	Withdrawn	3086	530003899	No Recognized Loss
3054	530001776	Withdrawn	3087	530003901	No Eligible Purchases
3055	530001777	Withdrawn	3088	530003903	No Eligible Purchases
3056	530001778	Withdrawn	3089	530003904	No Eligible Purchases
3057	530001779	Withdrawn	3090	530003905	No Eligible Purchases
3058	530001780	Withdrawn	3091	530003906	No Eligible Purchases
3059	530001781	Withdrawn	3092	530003907	No Eligible Purchases
3060	530001782	Withdrawn	3093	530003908	No Eligible Purchases
3061	530001783	Withdrawn	3094	530003910	No Eligible Purchases
3062	530001784	Withdrawn	3095	530003912	No Eligible Purchases
3063	530001785	Withdrawn	3096	530003913	No Eligible Purchases
3064	530001786	Withdrawn	3097	530003914	No Eligible Purchases
3065	530001787	Withdrawn	3098	530003916	No Eligible Purchases
3066	530001788	Withdrawn	3099	530003917	No Eligible Purchases
3067	530001789	Withdrawn	3100	530003918	No Eligible Purchases
3068	530001790	Withdrawn	3101	530003919	No Eligible Purchases
3069	530001791	Withdrawn	3102	530003921	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
3103	530001792	Withdrawn	3136	530003923	No Recognized Loss
3104	530001793	Withdrawn	3137	530003924	No Recognized Loss
3105	530001794	Withdrawn	3138	530003925	No Recognized Loss
3106	530001795	Withdrawn	3139	530003926	No Recognized Loss
3107	530001796	Withdrawn	3140	530003927	No Recognized Loss
3108	530001797	Withdrawn	3141	530003928	No Eligible Purchases
3109	530001798	Withdrawn	3142	530003929	No Eligible Purchases
3110	530001799	Withdrawn	3143	530003932	No Eligible Purchases
3111	530001800	Withdrawn	3144	530003933	No Eligible Purchases
3112	530001801	Withdrawn	3145	530003938	No Recognized Loss
3113	530001802	Withdrawn	3146	530003939	No Eligible Purchases
3114	530001803	Withdrawn	3147	530003940	No Eligible Purchases
3115	530001804	Withdrawn	3148	530003942	No Recognized Loss
3116	530001805	Withdrawn	3149	530003943	No Recognized Loss
3117	530001806	Withdrawn	3150	530003945	No Eligible Purchases
3118	530001807	Withdrawn	3151	530003946	No Recognized Loss
3119	530001808	Withdrawn	3152	530003948	No Recognized Loss
3120	530001809	Withdrawn	3153	530003949	No Eligible Purchases
3121	530001810	Withdrawn	3154	530003950	No Recognized Loss
3122	530001811	Withdrawn	3155	530003951	No Recognized Loss
3123	530001812	Withdrawn	3156	530003952	No Eligible Purchases
3124	530001813	Withdrawn	3157	530003958	No Eligible Purchases
3125	530001814	Withdrawn	3158	530003959	No Eligible Purchases
3126	530001815	Withdrawn	3159	530003960	No Eligible Purchases
3127	530001816	Withdrawn	3160	530003961	No Eligible Purchases
3128	530001817	Withdrawn	3161	530003962	No Eligible Purchases
3129	530001818	Withdrawn	3162	530003963	No Eligible Purchases
3130	530001819	Withdrawn	3163	530003964	No Eligible Purchases
3131	530001820	Withdrawn	3164	530003965	No Eligible Purchases
3132	530001821	Withdrawn	3165	530003967	No Recognized Loss
3133	530001822	Withdrawn	3166	530003978	No Recognized Loss
3134	530001823	Withdrawn	3167	530003968	No Eligible Purchases
3135	530001824	Withdrawn	3168	530003969	No Eligible Purchases

Groupon Securities Settlement**Rejected Claims****Exhibit D-3**

#	Claim Number	Reason for Rejection	#	Claim Number	Reason for Rejection
3169	530001825	Withdrawn	3177	530003970	No Eligible Purchases
3170	530001826	Withdrawn	3178	530003971	No Recognized Loss
3171	530001827	Withdrawn	3179	530003972	No Recognized Loss
3172	530001828	Withdrawn	3180	530003973	No Recognized Loss
3173	530001829	Withdrawn	3181	530003974	No Eligible Purchases
3174	530001830	Withdrawn	3182	530003975	No Recognized Loss
3175	530001831	Withdrawn	3183	530003976	No Eligible Purchases
3176	530001832	Withdrawn	3184	530003977	No Recognized Loss

EXHIBIT E



Epiq Systems
 Class Action & Claims Solutions
 10300 SW Allen Blvd.
 Beaverton, OR 97005

Remit to
 Epiq
 Class Action & Claims Solutions
 [Redacted]
 [Redacted]

Bill-To
 [Redacted]

Information
 Invoice No. 90664776 Invoice Date 07/31/2022
 [Redacted]
 [Redacted]
 Currency USD
 [Redacted]
 Contract Description Groupon Securities Settlement
 [Redacted]
 [Redacted]

Comments
 Billing Period: Start to 07/31/2022

Item	Service	Quantity	Unit	Unit Price	Amount
Notice Print Fee Schedule					
60	12-Image Notice/8-Image 10,000	1,000	EA	0.5280	528.00
Other Expenses Billed Separately					
90	Start Up Fee	1	EA	65,000.0000	65,000.00
150	IVR Configuration and Recording	1	EA	2,000.0000	2,000.00
170	IVR Minutes of Use	7.720	EA	0.1900	1.47
Other Expenses Billed Separately					
200	Website Deployment and Testing	1	EA	2,000.0000	2,000.00
Net Amount					69,529.47
Sales Tax					6,716.62
Total Amount Due					76,246.09





Epiq Systems
Class Action & Claims Solutions
10300 SW Allen Blvd.
Beaverton, OR 97005

Remit to
Epiq
Class Action & Claims Solutions
[Redacted]
[Redacted]

Bill-To
[Redacted]

Information
Invoice No. 90668760 Invoice Date 08/31/2022
[Redacted]
Currency USD
Contract Description Groupon Securities Settlement
[Redacted]

Comments
Billing Period: 08/01/2022 - 08/31/2022

Item	Service	Quantity	Unit	Unit Price	Amount
Claims Processing Fee Schedule					
30	Claims Processing 1-2500	1	EA	4.7500	4.75
Notice Print Fee Schedule					
60	12-Image Notice/8-Image 10,000	1,771	EA	0.5280	935.09
Other Expenses Billed Separately					
100	Proxy Notice - Long Form Notice and Clai	1,061	EA	1.3600	1,442.96
140	Postage	3,336.970	DLR	1.0000	3,336.97
170	IVR Minutes of Use	112.570	EA	0.1900	21.39
180	Contact Center (shared)	66	MIN	1.0500	69.30
Net Amount					5,810.46
Sales Tax					244.24
Total Amount Due					6,054.70





Epiq Systems
Class Action & Claims Solutions
10300 SW Allen Blvd.
Beaverton, OR 97005

Remit to
Epiq
Class Action & Claims Solutions
[Redacted]
[Redacted]
[Redacted]

Bill-To
[Redacted]
[Redacted]
[Redacted]

Information
Invoice No. 90680324 Invoice Date 09/30/2022
[Redacted]
[Redacted]
Currency USD
[Redacted]
Contract Description Groupon Securities Settlement
[Redacted]
[Redacted]

Comments
Billing Period: 09/01/2022 - 09/30/2022

Item	Service	Quantity	Unit	Unit Price	Amount
Claims Processing Fee Schedule					
30	Claims Processing 1-2500	33	EA	4.7500	156.75
Notice Print Fee Schedule					
60	12-Image Notice/8-Image 10,000	8,229	EA	0.5280	4,344.91
70	12-Image Notice/8-Image 100,000	5,652	EA	0.3200	1,808.64
Other Expenses Billed Separately					
120	PR Newswire Release (1200 words)	2,158	EA	1.0000	2,158.00
130	Investor's Business Weekly (1/8-page ad	2,611	EA	1.0000	2,611.00
140	Postage	2,676.490	DLR	1.0000	2,676.49
170	IVR Minutes of Use	118.570	EA	0.1900	22.53
180	Contact Center (shared)	114	MIN	1.0500	119.70
290	Box Storage	3	EA	3.5000	10.50
291	Email Set-Up Fee	1	EA	500.0000	500.00
292	Broker Emails	12	EA	0.0500	0.60





Invoice

Epiq Systems
 Class Action & Claims Solutions
 10300 SW Allen Blvd.
 Beaverton, OR 97005

Information			
Invoice No.	90680324	Invoice Date	09/30/2022
Purchase Order No.			
Customer No.	3013796		

Comments
 Billing Period: 09/01/2022 - 09/30/2022

Item	Service	Quantity	Unit	Unit Price	Amount
	Net Amount				14,409.12
	Sales Tax				646.81
	Total Amount Due				15,055.93





Epiq Systems
Class Action & Claims Solutions
10300 SW Allen Blvd.
Beaverton, OR 97005

Remit to
Epiq
Class Action & Claims Solutions
[Redacted]

Bill-To
[Redacted]

Information
Invoice No. 90686234 Invoice Date 10/31/2022
[Redacted]
Currency USD
Contract Description Groupon Securities Settlement
[Redacted]

Comments
Billing Period: 10/01/2022 - 10/31/2022

Item	Service	Quantity	Unit	Unit Price	Amount
Claims Processing Fee Schedule					
30	Claims Processing 1-2500	221	EA	4.7500	1,049.75
Notice Print Fee Schedule					
60	12-Image Notice/8-Image 10,000	7	EA	0.5280	3.70
Other Expenses Billed Separately					
140	Postage	28.470	DLR	1.0000	28.47
170	IVR Minutes of Use	97.730	EA	0.1900	18.57
180	Contact Center (shared)	228	MIN	1.0500	239.40
220	Print/Mail Postcard Acknowledgment	46	EA	0.2500	11.50
290	Box Storage	4	EA	3.5000	14.00

Net Amount	1,365.39
Sales Tax	109.16
Total Amount Due	1,474.55





Epiq Systems
Class Action & Claims Solutions
10300 SW Allen Blvd.
Beaverton, OR 97005

Remit to
Epiq
Class Action & Claims Solutions
[Redacted]
[Redacted]

Bill-To
[Redacted]

Information
Invoice No. 90694713 Invoice Date 11/30/2022
[Redacted]
Currency USD
Contract Description Groupon Securities Settlement
[Redacted]

Comments
Billing Period: 11/01/2022 - 11/30/2022

Item	Service	Quantity	Unit	Unit Price	Amount
Claims Processing Fee Schedule					
30	Claims Processing 1-2500	154	EA	4.7500	731.50
Notice Print Fee Schedule					
60	12-Image Notice/8-Image 10,000	29,750	EA	0.5280	15,708.00
Other Expenses Billed Separately					
140	Postage	38,914	DLR	1.0000	38,914.00
170	IVR Minutes of Use	213.970	EA	0.1900	40.65
180	Contact Center (shared)	360	MIN	1.0500	378.00
220	Print/Mail Postcard Acknowledgment	303	EA	0.2500	75.75
290	Box Storage	5	EA	3.5000	17.50
Net Amount					55,865.40
Sales Tax					1,692.81
Total Amount Due					57,558.21





Epiq Systems
Class Action & Claims Solutions
10300 SW Allen Blvd.
Beaverton, OR 97005

Remit to
Epiq
Class Action & Claims Solutions
[Redacted]

Bill-To
[Redacted]

Information
Invoice No. 90704687 Invoice Date 12/31/2022
[Redacted]
Currency USD
Contract Description Groupon Securities Settlement
[Redacted]

Comments
Billing Period: 12/01/2022 - 12/31/2022

Item	Service	Quantity	Unit	Unit Price	Amount
Claims Processing Fee Schedule					
30	Claims Processing 1-2500	90	EA	4.7500	427.50
Notice Print Fee Schedule					
60	12-Image Notice/8-Image 10,000	42	EA	0.5280	22.18
Other Expenses Billed Separately					
140	Postage	560.700	DLR	1.0000	560.70
170	IVR Minutes of Use	192.020	EA	0.1900	36.48
180	Contact Center (shared)	252	MIN	1.0500	264.60
220	Print/Mail Postcard Acknowledgment	100	EA	0.2500	25.00
290	Box Storage	7	EA	3.5000	24.50

Net Amount	1,360.96
Sales Tax	48.65
Total Amount Due	1,409.61





Epiq Systems
Class Action & Claims Solutions
10300 SW Allen Blvd.
Beaverton, OR 97005

Remit to
Epiq
Class Action & Claims Solutions
[Redacted]

Bill-To
Glancy Prongay & Murray LLP
1925 Century Park East
Suite 2100
Los Angeles CA 90067-2722

Information
Invoice No. 90718361 Invoice Date 01/31/2023
[Redacted]
Currency USD
Contract Description Groupon Securities Settlement
[Redacted]

Comments
Billing Period: 01/01/2023 - 01/31/2023

Item	Service	Quantity	Unit	Unit Price	Amount
Claims Processing Fee Schedule					
30	Claims Processing 1-2500	2,002	EA	4.7500	9,509.50
40	Claims Processing 2501 and up	528	EA	3.4000	1,795.20
Other Expenses Billed Separately					
170	IVR Minutes of Use	141.800	EA	0.1900	26.94
180	Contact Center (shared)	162	MIN	1.0500	170.10
220	Print/Mail Postcard Acknowledgment	6	EA	0.2500	1.50
290	Box Storage	6	EA	3.5000	21.00
Net Amount					11,524.24
Sales Tax					1,158.88
Total Amount Due					12,683.12





Epiq Systems
 Class Action & Claims Solutions
 10300 SW Allen Blvd.
 Beaverton, OR 97005

Remit to			
Epiq			
Class Action & Claims Solutions			
[Redacted]		[Redacted]	
[Redacted]		[Redacted]	
Information			
Invoice No.	90721757	Invoice Date	02/28/2023
[Redacted]	[Redacted]	[Redacted]	[Redacted]
Currency	USD	[Redacted]	[Redacted]
Contract Description	Groupon Securities Settlement		
[Redacted]	[Redacted]	[Redacted]	[Redacted]

Bill-To

[Redacted]

Comments
 Billing Period: 02/01/2023 - 02/28/2023

Item	Service	Quantity	Unit	Unit Price	Amount
Claims Processing Fee Schedule					
40	Claims Processing 2501 and up	136	EA	3.4000	462.40
Other Expenses Billed Separately					
170	IVR Minutes of Use	18.030	EA	0.1900	3.43
180	Contact Center (shared)	12	MIN	1.0500	12.60
220	Print/Mail Postcard Acknowledgment	11	EA	0.2500	2.75
285	Broker/Nominee Fees	7,283.750	DLR	1.0000	7,283.75
290	Box Storage	5	EA	3.5000	17.50
Net Amount					7,782.43
Sales Tax					47.68
Total Amount Due					7,830.11





Epiq Systems
 Class Action & Claims Solutions
 10300 SW Allen Blvd.
 Beaverton, OR 97005

Remit to			
Epiq			
Class Action & Claims Solutions			
[Redacted]			
[Redacted]			
[Redacted]			
Information			
Invoice No.	90729506	Invoice Date	03/31/2023
[Redacted]	[Redacted]	[Redacted]	[Redacted]
Currency	USD	[Redacted]	[Redacted]
Contract Description	Groupon Securities Settlement		
[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]

Bill-To
[Redacted]
[Redacted]

Comments
 Billing Period: 03/01/2023 - 03/31/2023

Item	Service	Quantity	Unit	Unit Price	Amount
Claims Processing Fee Schedule					
30	Claims Processing 1-2500	1	EA	4.7500	4.75
Other Expenses Billed Separately					
140	Postage	1.740	DLR	1.0000	1.74
170	IVR Minutes of Use	384.450	EA	0.1900	73.05
180	Contact Center (shared)	732	MIN	1.0500	768.60
220	Print/Mail Postcard Acknowledgment	1	EA	0.2500	0.25
280	Photocopy or Image	88	PAG	0.1200	10.56
290	Box Storage	5	EA	3.5000	17.50
Net Amount					876.45
Sales Tax					1.60
Total Amount Due					878.05





Epiq Systems
 Class Action & Claims Solutions
 10300 SW Allen Blvd.
 Beaverton, OR 97005

Remit to			
Epiq			
Class Action & Claims Solutions			
[Redacted]		[Redacted]	
[Redacted]			
[Redacted]			
Information			
Invoice No.	90743113	Invoice Date	04/30/2023
[Redacted]	[Redacted]	[Redacted]	[Redacted]
Currency	USD	[Redacted]	[Redacted]
Contract Description	Groupon Securities Settlement		
[Redacted]	[Redacted]	[Redacted]	[Redacted]

Bill-To

[Redacted]

Comments
 Billing Period: 04/01/2023 - 04/30/2023

Item	Service	Quantity	Unit	Unit Price	Amount
Claims Processing Fee Schedule					
40	Claims Processing 2501 and up	1,194	EA	3.4000	4,059.60
Other Expenses Billed Separately					
140	Postage	10.340	DLR	1.0000	10.34
170	IVR Minutes of Use	61.620	EA	0.1900	11.71
180	Contact Center (shared)	42	MIN	1.0500	44.10
290	Box Storage	5	EA	3.5000	17.50
Net Amount					4,143.25
Sales Tax					416.11
Total Amount Due					4,559.36





Epiq Systems
 Class Action & Claims Solutions
 10300 SW Allen Blvd.
 Beaverton, OR 97005

Remit to			
Epiq			
Class Action & Claims Solutions			
[Redacted]			
[Redacted]			
[Redacted]			
Information			
Invoice No.	90751668	Invoice Date	05/31/2023
[Redacted]	[Redacted]	[Redacted]	[Redacted]
Currency	USD	[Redacted]	[Redacted]
Contract Description	Groupon Securities Settlement		
[Redacted]	[Redacted]	[Redacted]	[Redacted]

Bill-To

[Redacted]

Comments
 Billing Period: 05/01/2023 - 05/31/2023

Item	Service	Quantity	Unit	Unit Price	Amount
Claims Processing Fee Schedule					
30	Claims Processing 1-2500	33	EA	4.7500	156.75
Other Expenses Billed Separately					
140	Postage	2.150	DLR	1.0000	2.15
170	IVR Minutes of Use	55.680	EA	0.1900	10.58
180	Contact Center (shared)	48	MIN	1.0500	50.40
290	Box Storage	5	EA	3.5000	17.50
Net Amount					237.38
Sales Tax					16.07
Total Amount Due					253.45





Epiq Systems
 Class Action & Claims Solutions
 10300 SW Allen Blvd.
 Beaverton, OR 97005

Remit to			
Epiq			
Class Action & Claims Solutions			
[Redacted]		[Redacted]	
[Redacted]			
[Redacted]			
Information			
Invoice No.	90756162	Invoice Date	06/30/2023
[Redacted]	[Redacted]	[Redacted]	[Redacted]
Currency	USD	[Redacted]	[Redacted]
Contract Description	Groupon Securities Settlement		
[Redacted]	[Redacted]	[Redacted]	[Redacted]

Bill-To

[Redacted]

Comments
 Billing Period: 06/01/2023 - 06/30/2023

Item	Service	Quantity	Unit	Unit Price	Amount
Claims Processing Fee Schedule					
30	Claims Processing 1-2500	12	EA	4.7500	57.00
Other Expenses Billed Separately					
170	IVR Minutes of Use	73.200	EA	0.1900	13.91
180	Contact Center (shared)	66	MIN	1.0500	69.30
290	Box Storage	5	EA	3.5000	17.50
Net Amount					157.71
Sales Tax					5.84
Total Amount Due					163.55

