

EXHIBIT M

Freight Forwarders Settlement
c/o Freight Forwarders Claims Administrator
PO Box 3747
Portland, OR 97208-3747
U.S.A.

<<CLAIMANT NAME>>
<<CLAIMANT ADDRESS>>
<<CITY>><<STATE>><<ZIP>>
<<COUNTRY>>

<<Month DD, YYYY>>

Second and Final Notice

Response Deadline: March 15, 2017

Tracking Number: <<#####>>

Dear Claimant,

We received the Claim Form you submitted in connection with *Precision Associates Inc., et al. v. Panalpina World Transport (Holding) Ltd., et al.*, also known as the Freight Forwarders Class Action Settlement. After reviewing your claim, we have determined that additional information is required to complete our review and audit of your claimed purchases and shipments.

Please indicate whether you have included “express” shipments as part of your claim.

- YES, I included “express” shipments as part of my claim.**
- NO, I did not include “express” shipments as part of my claim.**

If you answered yes to the above question, please answer the following questions below by identifying what percentage of your claimed purchases relates to express shipments and not to purchases of Freight Forwarding Services. “Freight Forwarding Services” means freight forwarding, transportation, or logistics services for shipments, including services relating to the organization or transportation of items **via air and ocean**, which may include ancillary rail and truck services, both nationally and internationally, as well as related activities such as customs clearance, warehousing, and ground services.

Examples of “express” shipments include purchases from the following services/companies:

- a. UPS Express Critical
- b. UPS Worldwide Express Plus
- c. UPS Worldwide Express
- d. UPS Worldwide Saver
- e. UPS Standard

Please complete the following sections, if applicable, with confirmed figures or your best estimate:

1. Percentage of any claimed UPS “express” shipments included in Schedule B of your claim:

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 %

2. Percentage of any claimed UPS shipments using “express” shipments included in response to Question 1.a of your claim:

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 %

3. Percentage of any claimed UPS shipments using “express” shipments included in response to Question 1.b of your claim:

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 %

4. Percentage of any claimed UPS shipments using “express” shipments included in response to Question 1.c of your claim:

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 %

5. Percentage of any claimed UPS shipments using “express” shipments included in response to Question 2.a of your claim:

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 %

6. Percentage of any claimed UPS shipments using “express” shipments included in response to Question 2.b of your claim:

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 %

7. Percentage of any claimed UPS shipments using “express” shipments included in response to Question 3.a of your claim:

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 %

8. Percentage of any claimed UPS shipments using “express” shipments included in response to Question 3.b of your claim:

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 %

You must complete all sections of this letter as your response. You must postmark your response by the deadline printed above. If you do not sufficiently respond, the Claims Administrator will reduce or deny your claim.

If you have any questions, you may contact the Claims Administrator, in the U.S. & Canada (toll-free) at 877-276-7340, and internationally (toll call) at 503-520-4400; by mail at the above address; or by email at questions@FreightForwardCase.com.

Sincerely,

Claims Administrator
Freight Forwarders Settlement