

EXHIBIT S

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

<<Mail ID>>
<<Name 1>>
<<Name 2>>
<<Address 1>>
<<Address 2>>
<<City>><<State>><<ZIP>>
<<Foreign Country>>

Tracking Number: <<TR#>>
Claim Number: <<DocID>>
Response Date: **November 17, 2017**

<<Date>>

Dear Claimant,

As you know from Plaintiffs' recent Court filing and the Claims Administrator's August 22, 2017 letter to you and other Claimants, we recently learned that certain high-value claims may contain material inaccuracies. Any recalculation of such larger claims necessarily will affect the pro rata distribution of awards to other Claimants. As a result, the proposed pro rata award amounts you and all other Claimants were informed of have been withdrawn.

Because your claim is a high-value claim, we are further auditing your claim. To date, we have not received purchase and shipping data in support of your claim.¹ Please provide detailed data to fully support your claimed amounts. If you extrapolated your total claimed amounts, please provide the data used for the extrapolation, along with an affidavit explaining what underlying data was used when extrapolating your total claimed amounts, the process used to reach those amounts, and any other relevant information explaining how you arrived at your final claim.

If you are unable to provide detailed purchase and shipping data, please submit an affidavit or declaration, sworn under oath or penalty of perjury, which explains in detail why supporting data cannot be provided, what data was used to calculate your claim, or if your claim was based on extrapolated amounts, what underlying data was used when extrapolating your total claimed amounts, and the process used to reach those amounts. Your affidavit should also provide any other relevant information explaining how you arrived at your final claimed amounts and attest to the fact that the information submitted in your claim is true and accurate to the best of your knowledge. Your claim may be reduced or denied if you are unable to provide source data and your response does not sufficiently demonstrate the reliability of your claimed amounts.

You need to provide us with your response no later than September 27, 2017.

PLEASE NOTE THAT FAILURE TO SUFFICIENTLY RESPOND TO THIS REQUEST WILL RESULT IN REDUCTION OR DENIAL OF YOUR CLAIM.

If you have any questions, you may contact Kevin Skenandore or John Goodnow directly at kkenandore@epiqsystems.com or jgoodnow@epiqsystems.com.

Sincerely,

Claims Administrator
Freight Forwarders Settlement

¹ The Claim Form instructed all Claimants to "save all relevant documents supporting your claim as you may be required to provide them later," and in certifying that information provided in the Claim Form was accurate and complete, all Claimants agreed "to provide additional information to Settlement Class Counsel or the Claims Administrator to support my claim, if necessary."