

NAL ERISA Settlement
PO Box 2005
Chanhassen, MN 55317-2005

COURT-AUTHORIZED NOTICE

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF ILLINOIS
URBANA DIVISION**

JAMES R. BUESCHER, individually, and as
a representative of a Class of Participants and
Beneficiaries of Command Plus Plan and the North
American Lighting, Inc. Group Health and Life
Insurance Plan,

Plaintiff,

v.

NORTH AMERICAN LIGHTING, INC., et al.,

Defendants.

Case No. 2:24-cv-02076-CSB-EIL

If you were charged a nicotine surcharge under the North American Lighting, Inc. Group Health and Life Insurance Plan or participated in the North American Lighting, Inc Command Plus Plan from April 10, 2018 to March 18, 2026, you may be part of a class action settlement.

PLEASE READ THIS COURT-AUTHORIZED NOTICE CAREFULLY
THIS NOTICE RELATES TO THE SETTLEMENT OF A CLASS ACTION LAWSUIT
AND, IF YOU ARE A SETTLEMENT CLASS MEMBER, CONTAINS IMPORTANT
INFORMATION ABOUT YOUR RIGHTS TO OBJECT TO THE SETTLEMENT

You are not being sued. This is not a solicitation from a lawyer.

This Notice advises you of a settlement (the “Settlement”) of a lawsuit against North American Lighting, Inc. (“NAL”) and related entities (“Defendants”). In the lawsuit, Plaintiff makes claims related to tobacco surcharges under the NAL Group Health and Life Insurance Plan (“Health Plan”) and misallocated Plan forfeitures under NAL’s Command Plus Plan (“401(k) Plan”).

You are included as a Settlement Class Member if you incurred any tobacco surcharges under the Health Plan or paid administrative expenses for the 401(k) Plan from April 10, 2018 to March 18, 2026. Please read this entire Notice carefully because your legal rights will be affected whether you act or not.

This Notice explains your rights and options, including the deadline for you to object if you are opposed to this Settlement. You do not need to do anything to receive your share of the Settlement proceeds.

Those entitled to a share of the Settlement proceeds will receive their Settlement proceeds by check payable directly to them.

The terms and conditions of the Settlement are set forth in the Settlement Agreement (defined in response to question 6 below). The Settlement Agreement is available at www.NALERISA.com. Certain other documents also will be posted on the Settlement Website. You should visit that website if you would like more information about the Settlement or the lawsuit. All papers filed in this lawsuit are also available via the Public Access to Court Electronic Records System (PACER), at <http://www.pacer.gov>, and may also be reviewed in person, as allowed by the Court, during regular business hours at the Office of the Clerk of the United States District Court for the Central District of Illinois, 201 South Vine Street, Suite 15, Urbana, IL 61802.

Please read this Notice carefully. Your legal rights are affected whether you act or don't act.

<i>THIS TABLE CONTAINS A SUMMARY OF YOUR LEGAL RIGHTS AND OPTIONS IN THIS SETTLEMENT</i>	
<i>YOU CAN OBJECT BY JUNE 12, 2026</i>	<i>YOU MAY WRITE TO THE COURT AND COUNSEL IF YOU DON'T LIKE THE SETTLEMENT TO EXPLAIN WHY YOU OBJECT. IF THE COURT APPROVES THE SETTLEMENT, YOU WILL GET A SHARE OF THE SETTLEMENT BENEFITS TO WHICH YOU ARE ENTITLED, REGARDLESS OF WHETHER YOU OBJECTED TO THE SETTLEMENT.</i>
<i>YOU CAN ATTEND A HEARING ON JULY 27, 2026</i>	<i>YOU MAY ASK TO SPEAK IN COURT ABOUT THE FAIRNESS OF THE SETTLEMENT IF YOU NOTIFY THE COURT AND COUNSEL OF YOUR INTENT TO APPEAR AT THE HEARING. IF THE COURT APPROVES THE SETTLEMENT, YOU WILL GET A SHARE OF THE SETTLEMENT BENEFITS TO WHICH YOU ARE ENTITLED, REGARDLESS OF WHETHER YOU SPOKE IN COURT ABOUT THE FAIRNESS OF THE SETTLEMENT.</i>
<i>DO NOTHING</i>	<i>IF THE COURT APPROVES THE SETTLEMENT, YOU WILL GET A SHARE OF THE SETTLEMENT BENEFITS TO WHICH YOU ARE ENTITLED.</i>

BASIC INFORMATION

Why did I get this Notice?

The Settlement Class in this case includes all current and former North American Lighting, Inc. employees who were charged tobacco surcharges for health insurance premiums under the Health Plan or paid administrative expenses for their 401(k) Plan from April 10, 2018 to March 18, 2026 (the "Class Period"). You are receiving this Notice because records indicate that you were an employee during the Class Period and may have been charged one or more tobacco surcharges associated with the Health Plan or paid administrative expenses associated with the 401(k) Plan. Your rights will be affected by the Settlement of this lawsuit.

What this lawsuit is about?

A lawsuit was filed in the United States District Court for the Central District of Illinois (the "Court") against North American Lighting, Inc. and related entities. The lawsuit alleges that Defendant violated the Employee Retirement Income

Security Act (“ERISA”) by (1) failing to provide a reasonable alternative standard related to tobacco and/or a required notice related to tobacco surcharges; and (2) by misallocating Plan forfeitures associated with the 401(k) Plan. This is just a summary of the allegations in the lawsuit. A copy of Plaintiff’s Amended Complaint containing all of Plaintiff’s allegations is available on the Settlement Website at www.NALERISA.com.

Defendant denies all allegations in the lawsuit and contends that its tobacco surcharge, smoking assistance program, and disclosures, were adequate and lawful and that it did not misallocate 401(k) Plan forfeitures. A tobacco surcharge for a medical premium is permissible when it can be avoided by participating in a reasonable alternative standard and notice is given of that standard. Plaintiff claims that NAL did not provide a reasonable alternative standard and/or did not make adequate disclosures. With regard to its forfeiture claims, Plaintiff maintains that Defendants breached its fiduciary duties of loyalty and prudence by not using 401(k) Plan forfeitures to reduce administrative expenses paid by participants. Defendants have asserted, and would assert should the litigation continue, a number of defenses to Plaintiff’s claims, including related to applicable statutes of limitations, administrative remedies, the availability of reasonable alternate standards, and that the 401(k) Plan forfeitures were properly allocated.

What is a class-action lawsuit?

In a class-action lawsuit, one or more people called “Class Representatives” sue on their own behalf and on behalf of other people who have similar claims. One court resolves all the issues for all class members in a single lawsuit.

Why is there a Settlement?

The Parties have agreed to the Settlement after extensive negotiations. By agreeing to the Settlement, the Parties avoid the costs and risks of further litigation, and Plaintiff and the other Settlement Class Members will receive a Settlement payment. Counsel for the Settlement Class (“Class Counsel”) have conducted a review of the evidence in the case and the potential risks and benefits of continued litigation and believe that the Settlement is in the best interest of the Settlement Class. The Court has not made any finding that Defendant has done anything wrong or violated any law or regulation.

How do I get more information about the Settlement?

This Notice is only a summary of the lawsuit and the proposed Settlement. It is not a complete description of the lawsuit or the proposed Settlement. Further information about the Settlement and the lawsuit can be found on the Settlement Website at www.NALERISA.com. You may also inspect the pleadings and other papers (including the Settlement Agreement) that have been filed in this lawsuit at the Office of the Clerk of the United States District Court for the Central District of Illinois, 201 South Vine Street, Suite 15, Urbana, IL 61802. You may also review documents electronically through Public Access to Court Records, which is available as www.pacer.gov.

If you have questions about this notice or the proposed Settlement, you may contact the Settlement Administrator at 888-354-5356 for more information.

Do NOT contact the Court or the Defendant for information about the Settlement. The Settlement Administrator or Class Counsel can answer any questions you may have about the proposed Settlement.

THE SETTLEMENT BENEFITS – WHAT YOU MAY GET

What does the Settlement provide?

Plaintiff and Defendant have agreed to a settlement that involves monetary payments to Settlement Class Members. These and other terms of the Settlement are set forth in the Class Action Settlement Agreement and Release of Claims (“Settlement Agreement”) described below.

As part of the Settlement, Defendant has agreed to make a one-time payment of \$395,000 (the “Settlement Amount”). After deduction from the Settlement Amount for any amounts that the Court approves for settlement-related expenses (including “Class Representative Service Award” to Plaintiff, “Attorneys’ Fees and Costs” to Class Counsel, certain “Administrative

Costs,” and “Taxes” and “Tax-Related Costs” (all as defined in the Settlement Agreement)), the remainder of the Settlement Amount (known as the “Distributable Settlement Amount”) will be distributed to Settlement Class Members. Monies will be distributed in accordance with the Settlement Agreement, which can be found on the Settlement Website at www.NALERISA.com and also can be obtained by contacting the Settlement Administrator at 888-354-5356. You may be eligible to receive a portion of the Distributable Settlement Amount if you are a Settlement Class Member.

If I am a Current Participant and entitled to a distribution, how will I receive the Settlement proceeds?

Settlement Class Members will receive any Settlement proceeds via check.

When will I receive my distribution?

The timing of the distribution of the Distributable Settlement Amount is conditioned on several factors, including the Court’s final approval of the Settlement and the expiration of any period to appeal the final approval. If one is filed, an appeal of the final approval order may take many months or even years. If the Settlement is approved by the Court, and there are no appeals, the Settlement distribution likely will occur within six months of the Court’s Final Approval Order.

There will be no payments under the Settlement if the Settlement Agreement is terminated.

THE SETTLEMENT BENEFITS - WHAT YOU GIVE UP

What do I give up by participating in the Settlement?

In exchange for Defendant’s payment of the Settlement Amount, all Settlement Class Members will release any claims they have related to the allegations in the lawsuit and be prohibited from bringing or pursuing any other lawsuits or other actions based on such claims. A full description of the Released Claims and the released parties is set forth in the Settlement Agreement, which is available at www.NALERISA.com.

THE LAWYERS AND CLASS REPRESENTATIVES

Do I have a lawyer in this case?

Yes. In granting preliminary approval of the proposed Settlement, the Court appointed the Plaintiff’s lawyers to serve as Class Counsel for the Settlement Class. The lead attorneys for the Settlement Class are as follows:

Robert P. Kondras, Jr.
Hassler Kondras Miller LLP
100 Cherry St.
Terre Haute, IN 47807
Tel: (812) 232-9691
Fax: (812) 234-2881
Email: kondras@hkmlawfirm.com

Paul M. Secunda
Walcheske & Luzi, LLC
235 N. Executive Dr., Suite 240
Brookfield, WI 53005
Tel : (414) 828-2372
Fax : (262) 565-6469
Email : psecunda@walcheskeluzi.com

You will not be charged separately for the work of these lawyers; their compensation will come from the Settlement Amount and will be determined by the Court. If you want to be represented by a different lawyer in this case, you may hire one at your own expense.

How will the lawyers (Class Counsel) be paid?

To date, Class Counsel have not been paid for any of their time investigating and litigating the lawsuit, or for any of the costs they have incurred throughout the time this case has been pending. Class Counsel will ask the Court to approve their compensation, which will consist of (a) reasonable attorneys' fees and (b) reimbursement of the expenses they incurred in prosecuting the case. Class Counsel intend to seek attorneys' fees equal to one-third of the Settlement Amount plus reasonable expenses. The motion and supporting papers will be filed on or before **May 13, 2026**. After that date you may review the motion and supporting papers at www.NALERISA.com. Any Attorneys' Fees and Expenses approved by the Court, in addition to Administrative Costs and Taxes and Tax-Related Costs, will be paid from the Settlement Amount.

What Is the Class Representative receiving?

Class Counsel also will ask the Court to approve a payment, not to exceed \$5,000, for the Class Representative who participated in the case. His activities included assisting in the factual investigation of the case by Class Counsel, producing documents, and giving overall support to the case. Any Class Representative Service Award awarded by the Court will be paid from the Settlement Amount.

OBJECTING TO THE SETTLEMENT

What is the procedure for objecting to the Settlement?

Before the Final Approval Hearing, Settlement Class Members will have the opportunity to object to approval of the Settlement or the requested Attorneys, Fees and Expenses, and Class Representative's Service Award. To object, you must send your objection to the Court, at the Office of the Clerk of the United States District Court for the Central District of Illinois, 201 South Vine Street, Suite 15, Urbana, IL 61802, and to the Parties at the following addresses:

To Class Counsel:

Robert P. Kondras, Jr.
Hassler Kondras Miller LLP
100 Cherry St.
Terre Haute, IN 47807
Tel: (812) 232-9691
Email: kondras@hkmlawfirm.com

To Defendant's Counsel:

Stacey C. Cerrone
Jackson Lewis PC
601 Poydras Street, Suite 1400
New Orleans, LA 70130
Tel: (504) 208-1755
Email: Stacey.Cerrone@jacksonlewis.com

Objections must be filed with the Court Clerk on or before **June 12, 2026**. Objections filed after that date will not be considered. Any Settlement Class Member who fails to submit a timely objection will be deemed to have waived any objection they might have, and any untimely objection will be barred absent an order from the Court. Objections must include: (1) the case name and number; (2) your full name, current address, telephone number and signature; and (3) a statement of all comments or grounds for the objection. Objecting will not have any bearing on your right to receive the benefits of the Settlement if it is approved by the Court.

What if I do not want to be part of the lawsuit and want to exclude myself?

The Settlement does not allow any Settlement Class Members to exclude themselves from the Settlement or decide not to be a part of the Settlement. While some class action settlements allow class members to "opt out" of a settlement, because of the nature of the claims Plaintiff has asserted in this lawsuit, Settlement Class Members do not have any right to opt out.

THE COURT'S FAIRNESS HEARING

What is a Final Approval or Fairness Hearing?

The Court has granted preliminary approval of the proposed Settlement, finding that it is sufficiently reasonable to warrant such preliminary approval, and has approved delivery of this Notice to Settlement Class Members. The Settlement will not

take effect, however, until it receives final approval from the Court following an opportunity for Settlement Class Members to object to the Settlement. Following the deadline for objecting to the Settlement, the Court will hold a Final Approval Hearing on July 27, 2026, to consider any objections. The Final Approval Hearing will take place at 10:45 A.M. at the District Court for the United States District Court for the Central District of Illinois, 201 South Vine Street, Urbana, IL 61802. The date and location of the Final Approval Hearing is subject to change by Order of the Court. If there is such a change, it will appear on the Court's docket for this case and also be noted on the Settlement Website at www.NALERISA.com.

Can I attend the Final Approval Hearing?

Anyone can attend the Final Approval Hearing. Those persons or their attorneys intending to speak at the Final Approval Hearing must serve notice of their intention to appear on Class Counsel and Defendants' counsel (at the addresses set out above) and also file it with the Court Clerk by no later than June 12, 2026. The notice must include: (1) the name, address, and telephone number of the Settlement Class Member, and (2) if applicable, the name, address, and telephone number of that Settlement Class Member's attorney. Anyone who does not timely file and serve a notice of intention to appear in accordance with this paragraph shall not be permitted to speak at the Final Approval Hearing, except by Order of the Court. Any comment or objection that is timely filed will be considered by the Court even in the absence of a personal appearance by the Settlement Class Member or that Settlement Class Member's attorney.

Where can I get more information?

For more information, you can visit the Settlement Website at www.NALERISA.com, where you will find the full Settlement Agreement, the Court's order granting preliminary approval, this Notice, and other relevant pleadings and documents. If you cannot find the information you need on the website, you may also contact the Settlement Administrator at 888-354-5356 or contact Class Counsel. Do not contact the Court or Defendant to get additional information.

Do NOT contact the Court or the Defendant for information about the Settlement. The Settlement Administrator or Class Counsel can answer any questions you may have about the proposed Settlement.