

EXHIBIT B

**UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON**

AMY TAKALA and JENNIFER WESCOTT on
behalf of themselves and all others similarly
situated,

Plaintiffs,

vs.

NORDSTROM, INC.,

Defendant.

Civil Action No.: 2:25-cv-1396-JHC

PLAN OF ALLOCATION FOR CLASS SETTLEMENT

I. DEFINITIONS

Except as indicated in this Plan of Allocation, the capitalized terms used herein shall have the meaning ascribed to them in the Settlement Agreement.

II. CALCULATION OF ALLOCATION AMOUNTS

A. Per Section II.3(a) of the Settlement Agreement, Defendant shall provide the Settlement Administrator with the data reasonably necessary to determine the amount of the Net Settlement Amount to be distributed to each Settlement Class member in accordance with this Plan of Allocation.

B. The data reasonably necessary to perform calculations under this Plan of Allocation is the total amount each Settlement Class member paid in tobacco surcharges from July 24, 2019, through the date of entry of the Preliminary Approval Order, less any refunds applied to tobacco surcharge payments during that period (“Net Surcharge Payments”).

C. The Net Settlement Amount will be allocated as follows:

1. Calculate the Net Surcharge Payment by each Settlement Class member based on the data as of the dates above. This amount shall be that Settlement Class member's "Balance."
2. Sum the Balance for all Settlement Class members.
3. Allocate each Settlement Class member a share of the Net Settlement Amount in proportion to the sum of that Settlement Class member's Balance as compared to the sum of the Balance for all Settlement Class members, i.e. where the numerator is the Settlement Class member's Balance and the denominator is the sum of all Settlement Class members' Balances. The amounts resulting from this initial calculation will be known as the "Entitlement Amount."

D. Class Members shall be paid directly by the Settlement Administrator by check. Checks issued to Class Members pursuant to this paragraph shall be valid for 200 days from the date of issue. Any checks that remain uncashed after the 200-day period shall revert back to the Plan and be used to pay administrative expenses.

E. The Settlement Administrator shall utilize the calculations required to be performed herein for making the required distributions of the Entitlement Amount, less any required tax withholdings or penalties, to each Settlement Class member. In the event that the Settlement Administrator determines that the Plan of Allocation would otherwise require payments exceeding the Net Settlement Amount, the Settlement Administrator is authorized to make such changes as are necessary to the Plan of Allocation such that said totals do not exceed the Net Settlement Amount. The Settlement Administrator shall be solely responsible for performing any calculations required by this Plan of Allocation.

F. If the Settlement Administrator concludes that it is impracticable to implement any provision of the Plan of Allocation, it shall be authorized to make such changes to the methodology as are necessary to implement as closely as possible the terms of the Settlement Agreement, so long as the total amount of distributions does not exceed the Net Settlement Amount.

G. No sooner than twenty (20) calendar days following the expiration of all undeposited checks issued pursuant to this Plan of Allocation, any amount remaining in the

Qualified Settlement Fund shall be paid to the Plan's appropriate expense account to be used for administrative expenses.

H. Neither the Defendant, Released Parties, Defense Counsel, nor Class Counsel shall have any responsibility for or liability whatsoever with respect to this Plan of Allocation or any tax advice or tax events given to or as to any Settlement Class members.

III. QUALIFICATIONS AND CONTINUING JURISDICTION

The Court will retain jurisdiction over the Plan of Allocation to the extent necessary to ensure that it is fully and fairly implemented.